

**Local Revenue
of
Virginia's Counties and Cities
FY 2001**



**Commission on Local Government
Commonwealth of Virginia**

January 2003

Table 1.1

Absolute Distribution
of
Local Revenue by Category and Jurisdictional Class
for
Counties and Cities in Virginia
FY 2001

[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Counties	Cities	All Jurisdictions
Property Tax Revenue			
Real Property Tax	\$3,010,213,670	\$1,339,491,256	\$4,349,704,926
Public Service Corporation Property Taxes	\$173,496,854	\$74,088,649	\$247,585,503
General Personal Property Tax	\$803,011,725	\$299,033,118	\$1,102,044,843
Mobile Homes Property Tax	\$7,222,388	\$1,516,666	\$8,739,054
Machinery and Tools Tax	\$112,715,589	\$89,142,177	\$201,857,766
Merchants' Capital Tax	\$12,284,624	--	\$12,284,624
Property Tax Penalties	\$29,935,438	\$17,326,581	\$47,262,019
Property Tax Interest	\$14,293,526	\$9,027,352	\$23,320,878
Sub-Total	\$4,163,173,814	\$1,829,625,799	\$5,992,799,613
All Other Tax Revenue			
Local Sales and Use Taxes	\$466,111,683	\$300,355,182	\$766,466,865
Consumers' Utility Taxes	\$214,887,862	\$231,884,375	\$446,772,237
Business License Taxes	\$232,988,760	\$201,860,394	\$434,849,154
Franchise License Taxes	\$23,209,294	\$27,927,809	\$51,137,103
Motor Vehicle License Taxes	\$82,984,823	\$40,272,538	\$123,257,361
Bank Stock Tax	\$20,104,228	\$21,916,550	\$42,020,778
Taxes on Recordation and Wills	\$41,776,750	\$8,309,125	\$50,085,875
Tobacco Taxes	\$2,584,581	\$28,432,196	\$31,016,777
Admission and Amusement Taxes	\$142,516	\$12,354,744	\$12,497,260
Transient Occupancy Tax	\$50,009,148	\$42,464,509	\$92,473,657
Restaurant Food Tax	\$50,819,646	\$161,011,542	\$211,831,188
Coal, Oil, and Gas Taxes	\$24,875,204	\$126,516	\$25,001,720
E-911 Service Tax	\$49,599,152	\$32,789,752	\$82,388,904
Other Non-Property Taxes	\$13,445,953	\$3,151,495	\$16,597,448
Sub-Total	\$1,273,539,600	\$1,112,856,727	\$2,386,396,327
Non-Tax Revenue			
Permits, Fees, and Licenses	\$124,270,593	\$26,125,543	\$150,396,136
Fines and Forfeitures	\$33,108,369	\$29,477,582	\$62,585,951
Charges for Services	\$606,891,462	\$335,766,530	\$942,657,992
Investment of Funds	\$188,420,823	\$68,621,184	\$257,042,007
Rental of Property	\$46,278,003	\$30,579,363	\$76,857,366
Payments in Lieu of Taxes from Enterprise Activities	\$4,982,697	\$30,235,997	\$35,218,694
Interlocal Transfer Payments	\$781,136	\$8,599,999	\$9,381,135
Miscellaneous Non-Tax Sources	\$108,334,870	\$76,930,123	\$185,264,993
Sub-Total	\$1,113,067,953	\$606,336,321	\$1,719,404,274
Grand Total	\$6,549,781,367	\$3,548,818,847	\$10,098,600,214

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2001, Exhibits B and B-2 (as supplemented by county and city audit reports).

Staff, Commission on Local Government

Table 1.2
Absolute Distribution
of
Local Revenue by Category and Jurisdiction
for
Counties and Cities in Virginia
FY 2001
[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Accomack County	Albemarle County	Alleghany County	Amelia County	Amherst County
Property Tax Revenue					
Real Property Tax	\$9,722,399	\$47,340,300	\$3,756,420	\$2,689,270	\$7,221,231
Public Service Corporation Property Taxes	\$597,943	\$1,936,493	\$389,651	\$139,908	\$505,625
General Personal Property Tax	\$4,010,169	\$14,057,195	\$1,584,181	\$1,034,048	\$2,478,823
Mobile Homes Property Tax	--	\$75,587	\$46,173	\$25,146	\$111,145
Machinery and Tools Tax	\$343,563	\$860,196	\$5,765,835	\$26,812	\$1,303,845
Merchants' Capital Tax	--	--	--	--	\$278,434
Property Tax Penalties	\$252,183	\$489,707	\$88,875	\$91,563	\$156,822
Property Tax Interest	\$243,715	\$206,672	\$28,561	\$25,808	\$57,445
Sub-Total	\$15,169,972	\$64,966,150	\$11,659,696	\$4,032,555	\$12,113,370
All Other Tax Revenue					
Local Sales and Use Taxes	\$2,100,381	\$9,558,219	\$493,467	\$456,341	\$1,938,970
Consumers' Utility Taxes	\$1,164,776	\$5,940,724	\$445,267	\$365,767	\$1,224,147
Business License Taxes	\$46,985	\$7,203,147	\$533,331	\$126,505	\$616,603
Franchise License Taxes	\$160,460	\$512,503	\$24,061	\$8,805	--
Motor Vehicle License Taxes	\$436,012	\$1,696,047	\$266,077	\$231,116	\$653,622
Bank Stock Tax	\$59,589	\$266,782	\$4,329	\$39,638	\$109,576
Taxes on Recordation and Wills	\$136,759	\$953,793	\$12,692	\$34,359	\$131,114
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$311,076	\$1,318,781	\$69,716	--	\$25,165
Restaurant Food Tax	--	\$3,642,225	\$227,562	--	\$629,246
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$266,075	\$853,189	\$24,115	\$60,442	\$324,580
Other Non-Property Taxes	\$1,000	--	\$102,094	\$11,966	--
Sub-Total	\$4,683,113	\$31,945,410	\$2,202,711	\$1,334,939	\$5,653,023
Non-Tax Revenue					
Permits, Fees, and Licenses	\$228,465	\$1,140,367	\$50,729	\$101,221	\$195,880
Fines and Forfeitures	\$37,432	\$207,881	\$13,127	\$3,154	\$18,515
Charges for Services	\$3,715,266	\$6,785,503	\$2,102,352	\$2,507,416	\$2,558,614
Investment of Funds	\$510,877	\$1,643,042	\$1,484,023	\$456,497	\$442,339
Rental of Property	\$96,871	\$663,594	\$11,827	\$33,665	\$518,883
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Transfer Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$388,530	\$888,992	\$1,928,325	\$231,366	\$1,601,459
Sub-Total	\$4,977,441	\$11,329,379	\$5,590,383	\$3,333,319	\$5,335,690
Grand Total	\$24,830,526	\$108,240,939	\$19,452,790	\$8,700,813	\$23,102,083

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2001, Exhibits B and B-2 (as supplemented by county and city audit reports).

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Revenue Category	Appomattox County	Arlington County	Augusta County	Bath County	Bedford County
Property Tax Revenue					
Real Property Tax	\$3,906,967	\$230,048,680	\$19,257,654	\$2,206,695	\$23,170,527
Public Service Corporation Property Taxes	\$390,648	\$8,867,464	\$971,520	\$7,990,627	\$1,377,890
General Personal Property Tax	\$1,125,621	\$49,012,283	\$4,842,788	\$72,488	\$7,867,217
Mobile Homes Property Tax	--	--	\$312,372	\$9,805	\$228,404
Machinery and Tools Tax	\$159,854	\$139,525	\$2,074,005	\$1,941	\$2,183,759
Merchants' Capital Tax	\$61,597	--	--	--	\$88,578
Property Tax Penalties	\$55,442	\$1,786,578	\$263,180	\$11,815	\$397,582
Property Tax Interest	\$34,115	\$273,974	\$134,632	\$11,267	\$221,188
Sub-Total	\$5,734,244	\$290,128,504	\$27,856,151	\$10,304,638	\$35,535,145
All Other Tax Revenue					
Local Sales and Use Taxes	\$661,701	\$29,398,278	\$3,505,000	\$775,890	\$1,982,775
Consumers' Utility Taxes	\$544,376	\$7,249,558	\$2,618,766	--	\$1,248,103
Business License Taxes	--	\$41,749,809	\$1,774,612	\$1,103	\$331,582
Franchise License Taxes	\$41,347	\$452,464	\$236,421	\$27,191	\$118,051
Motor Vehicle License Taxes	\$275,641	\$3,513,362	\$1,633,583	\$31,967	\$1,296,013
Bank Stock Tax	--	\$1,165,841	\$92,189	\$23,499	\$73,434
Taxes on Recordation and Wills	\$31,424	\$1,781,317	\$360,435	\$32,668	\$425,248
Tobacco Taxes	--	\$662,578	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	--	\$15,190,562	\$361,904	--	\$45,409
Restaurant Food Tax	--	\$18,282,360	\$1,634,205	--	\$757,989
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	--	\$3,579,882	\$732,637	--	\$1,873
Other Non-Property Taxes	--	\$1,022,108	\$469,120	\$5,401	--
Sub-Total	\$1,554,489	\$124,048,119	\$13,418,872	\$897,719	\$6,280,477
Non-Tax Revenue					
Permits, Fees, and Licenses	\$46,206	\$7,243,130	\$612,099	\$133,110	\$697,399
Fines and Forfeitures	\$7,229	\$8,687,912	\$87,139	\$80	\$173,754
Charges for Services	\$1,055,603	\$29,752,076	\$7,542,955	\$745,398	\$6,687,993
Investment of Funds	\$248,442	\$4,608,214	\$1,755,464	\$161,640	\$2,513,234
Rental of Property	\$73,778	\$2,105,655	\$542,833	\$50,934	\$59,041
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Transfer Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$297,820	\$4,241,426	\$467,249	\$685,001	\$898,574
Sub-Total	\$1,729,078	\$56,638,413	\$11,007,739	\$1,776,163	\$11,029,995
Grand Total	\$9,017,811	\$470,815,036	\$52,282,762	\$12,978,520	\$52,845,617

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2001, Exhibits B and B-2 (as supplemented by county and city audit reports).

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Revenue Category	Bland County	Botetourt County	Brunswick County	Buchanan County	Buckingham County
Property Tax Revenue					
Real Property Tax	\$1,214,136	\$11,479,473	\$2,982,483	\$5,717,923	\$3,045,557
Public Service Corporation Property Taxes	\$83,657	\$951,720	\$214,209	\$441,380	\$374,136
General Personal Property Tax	\$486,188	\$3,745,241	\$1,935,879	\$1,899,797	\$1,579,316
Mobile Homes Property Tax	\$31,838	\$60,719	\$47,360	\$100,755	\$64,633
Machinery and Tools Tax	\$116,902	\$1,884,933	\$239,650	\$2,163,350	\$93,435
Merchants' Capital Tax	\$104,030	--	\$111,536	\$53,088	\$35,469
Property Tax Penalties	\$22,530	\$166,478	\$111,615	\$85,927	\$115,189
Property Tax Interest	\$23,250	\$31,374	\$50,678	\$303,322	\$69,893
Sub-Total	\$2,082,531	\$18,319,938	\$5,693,410	\$10,765,542	\$5,377,628
All Other Tax Revenue					
Local Sales and Use Taxes	\$189,366	\$1,626,643	\$579,449	\$1,272,590	\$428,265
Consumers' Utility Taxes	\$146,190	\$528,702	\$414,793	\$751,450	\$529,970
Business License Taxes	--	\$528,038	--	--	--
Franchise License Taxes	\$28,161	\$40,662	\$46,880	\$227,316	\$52,454
Motor Vehicle License Taxes	\$108,097	\$639,114	\$308,169	--	\$330,249
Bank Stock Tax	\$16,742	\$85,959	--	\$104,464	\$19,906
Taxes on Recordation and Wills	\$12,929	\$152,697	\$42,605	\$22,021	\$28,181
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$3,482	\$85,882	--	\$19,397	--
Restaurant Food Tax	\$67,660	\$744,690	--	--	--
Coal, Oil, and Gas Taxes	--	--	--	\$10,802,118	--
E-911 Service Tax	\$69,683	\$220,497	\$216,480	\$284,939	\$45,237
Other Non-Property Taxes	\$9,992	\$236,023	--	\$2,389,041	--
Sub-Total	\$652,302	\$4,888,907	\$1,608,376	\$15,873,336	\$1,434,262
Non-Tax Revenue					
Permits, Fees, and Licenses	\$25,691	\$266,197	\$58,559	\$42,241	\$53,111
Fines and Forfeitures	\$93,822	\$194,520	\$62,529	\$413	\$2,695
Charges for Services	\$854,917	\$2,126,451	\$2,160,428	\$2,645,920	\$1,021,592
Investment of Funds	\$136,197	\$926,318	\$371,166	\$406,012	\$302,740
Rental of Property	--	\$370,796	\$65,674	\$123,416	\$58,248
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Transfer Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$71,124	\$476,417	\$735,085	\$925,392	\$390,650
Sub-Total	\$1,181,751	\$4,360,699	\$3,453,441	\$4,143,394	\$1,829,036
Grand Total	\$3,916,584	\$27,569,544	\$10,755,227	\$30,782,272	\$8,640,926

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2001, Exhibits B and B-2 (as supplemented by county and city audit reports).

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Revenue Category	Campbell County	Caroline County	Carroll County	Charles City County	Charlotte County
Property Tax Revenue					
Real Property Tax	\$10,079,410	\$7,153,057	\$5,923,916	\$2,863,308	\$3,021,165
Public Service Corporation Property Taxes	\$931,141	\$790,062	\$393,561	\$228,874	\$299,603
General Personal Property Tax	\$4,458,673	\$2,753,283	\$1,543,869	\$895,901	\$876,728
Mobile Homes Property Tax	\$239,862	\$55,027	\$104,138	--	\$77,444
Machinery and Tools Tax	\$4,574,826	\$219,911	\$1,700,772	\$114,336	\$437,745
Merchants' Capital Tax	\$1,021,560	--	\$97,566	\$8,337	\$23,464
Property Tax Penalties	\$221,023	\$254,447	\$64,602	\$82,350	\$46,099
Property Tax Interest	\$86,040	\$183,287	\$77,376	\$37,837	\$20,607
Sub-Total	\$21,612,535	\$11,409,074	\$9,905,800	\$4,230,943	\$4,802,855
All Other Tax Revenue					
Local Sales and Use Taxes	\$2,924,380	\$951,178	\$1,194,360	\$158,926	\$425,853
Consumers' Utility Taxes	\$1,163,187	\$688,979	\$379,779	\$201,219	\$188,407
Business License Taxes	\$2,860	\$521,275	--	--	--
Franchise License Taxes	\$610,173	\$107,668	\$135,008	\$49,401	\$18,609
Motor Vehicle License Taxes	\$1,116,807	\$452,760	\$472,283	\$147,752	\$253,190
Bank Stock Tax	\$162,375	\$28,682	\$11,900	\$11,228	--
Taxes on Recordation and Wills	\$199,785	\$86,498	\$73,521	\$19,747	\$24,346
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	--	\$208,397	\$66,323	--	--
Restaurant Food Tax	--	\$616,950	\$200,521	--	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$503,698	\$154,717	\$151,932	\$52,771	\$124,237
Other Non-Property Taxes	--	\$28,289	\$45,922	\$11,381	--
Sub-Total	\$6,683,265	\$3,845,393	\$2,731,549	\$652,425	\$1,034,642
Non-Tax Revenue					
Permits, Fees, and Licenses	\$181,270	\$254,196	\$124,125	\$74,064	\$30,262
Fines and Forfeitures	\$50,238	\$244,971	\$2,869	\$31,360	\$126,659
Charges for Services	\$4,666,858	\$2,350,816	\$5,117,750	\$4,494,061	\$1,613,676
Investment of Funds	\$1,647,273	\$301,817	\$407,942	\$458,285	\$279,991
Rental of Property	\$148,931	\$114,673	\$100,304	\$150,924	\$212,263
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Transfer Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$886,482	\$319,258	\$424,547	\$198,746	\$404,618
Sub-Total	\$7,581,052	\$3,585,731	\$6,177,537	\$5,407,440	\$2,667,469
Grand Total	\$35,876,852	\$18,840,198	\$18,814,886	\$10,290,808	\$8,504,966

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Revenue Category	Chesterfield County	Clarke County	Craig County	Culpeper County	Cumberland County
Property Tax Revenue					
Real Property Tax	\$155,783,930	\$7,487,038	\$1,238,494	\$13,964,233	\$2,914,043
Public Service Corporation Property Taxes	\$12,478,432	\$360,553	\$79,495	\$891,238	\$400,950
General Personal Property Tax	\$36,259,961	\$1,962,872	\$175,956	\$4,628,556	\$1,464,149
Mobile Homes Property Tax	\$207,406	\$2,268	\$9,352	\$26,696	--
Machinery and Tools Tax	\$4,600,930	\$243,879	\$1,944	\$1,553,907	\$67,179
Merchants' Capital Tax	--	--	\$4,809	\$2,058	--
Property Tax Penalties	\$1,811,479	\$104,544	\$19,499	\$221,954	\$98,550
Property Tax Interest	\$803,504	\$78,413	\$14,335	\$122,296	\$53,535
Sub-Total	\$211,945,642	\$10,239,567	\$1,543,884	\$21,410,938	\$4,998,406
All Other Tax Revenue					
Local Sales and Use Taxes	\$27,945,991	\$543,536	\$102,553	\$3,562,482	\$292,040
Consumers' Utility Taxes	\$11,165,089	\$508,381	\$190,620	\$1,235,153	\$309,994
Business License Taxes	\$18,621,942	\$18,160	--	--	\$70,677
Franchise License Taxes	\$2,607,946	\$52,276	\$16,672	\$71,777	\$33,393
Motor Vehicle License Taxes	\$5,363,728	\$198,683	\$101,073	\$474,808	\$186,105
Bank Stock Tax	\$923,357	--	--	--	--
Taxes on Recordation and Wills	\$1,589,641	\$85,224	\$11,670	\$269,317	\$27,200
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$2,994,439	\$11,362	--	\$4,889	--
Restaurant Food Tax	--	--	\$28,233	--	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$3,714,559	\$198,642	--	\$374,641	\$46,996
Other Non-Property Taxes	\$166,219	--	\$5,376	--	--
Sub-Total	\$75,092,911	\$1,616,264	\$456,197	\$5,993,067	\$966,405
Non-Tax Revenue					
Permits, Fees, and Licenses	\$6,488,219	\$308,334	\$41,167	\$602,886	\$63,415
Fines and Forfeitures	\$1,222,372	\$68,466	\$59	\$24,781	\$10,994
Charges for Services	\$29,273,398	\$959,507	\$764,782	\$4,215,230	\$914,311
Investment of Funds	\$6,179,407	\$402,561	\$83,258	\$1,539,393	\$229,621
Rental of Property	\$1,613,820	\$170,658	\$14,856	\$16,005	\$10,540
Payments in Lieu of Taxes from Enterprise Activities	\$1,214,500	--	--	--	--
Interlocal Transfer Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$3,294,124	\$671,298	\$229,501	\$1,298,319	\$242,632
Sub-Total	\$49,285,840	\$2,580,824	\$1,133,623	\$7,696,614	\$1,471,513
Grand Total	\$336,324,393	\$14,436,655	\$3,133,704	\$35,100,619	\$7,436,324

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2001, Exhibits B and B-2 (as supplemented by county and city audit reports).

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Revenue Category	Dickenson County	Dinwiddie County	Essex County	Fairfax County	Fauquier County
Property Tax Revenue					
Real Property Tax	\$4,448,863	\$8,458,829	\$3,874,058	\$1,086,723,233	\$42,120,572
Public Service Corporation Property Taxes	\$436,395	\$736,994	\$166,862	\$36,044,151	\$2,604,730
General Personal Property Tax	\$922,995	\$3,835,532	\$1,371,661	\$280,710,894	\$13,082,758
Mobile Homes Property Tax	\$63,226	\$67,082	\$51,268	\$121,715	\$53,605
Machinery and Tools Tax	\$493,475	\$2,172,203	\$206,061	\$6,851,806	\$363,406
Merchants' Capital Tax	\$66,149	--	\$39,910	--	--
Property Tax Penalties	\$46,414	\$181,579	\$93,279	\$6,537,418	\$751,601
Property Tax Interest	\$118,237	\$100,623	\$32,791	\$744,963	\$615,109
Sub-Total	\$6,595,754	\$15,552,842	\$5,835,890	\$1,417,734,180	\$59,591,781
All Other Tax Revenue					
Local Sales and Use Taxes	\$510,052	\$761,106	\$1,261,388	\$134,283,190	\$4,685,485
Consumers' Utility Taxes	\$516,914	\$924,580	\$311,334	\$85,388,447	\$2,225,717
Business License Taxes	--	\$339,937	--	\$87,846,862	\$988,347
Franchise License Taxes	\$48,170	\$221,602	\$31,409	\$2,879,245	\$121,419
Motor Vehicle License Taxes	--	\$433,075	\$196,460	\$18,232,854	\$1,234,955
Bank Stock Tax	--	\$115,468	--	\$3,852,192	\$82,689
Taxes on Recordation and Wills	\$14,279	\$67,969	\$12,246	\$13,970,502	\$762,987
Tobacco Taxes	--	--	--	\$1,922,003	--
Admission and Amusement Taxes	--	\$27,115	--	--	--
Transient Occupancy Tax	\$9,575	\$2,900	--	\$7,509,826	--
Restaurant Food Tax	--	\$364,476	--	--	--
Coal, Oil, and Gas Taxes	\$4,897,573	--	--	--	--
E-911 Service Tax	--	\$217,091	\$104,398	\$14,886,836	\$818,768
Other Non-Property Taxes	\$26,778	\$58,984	\$12,009	\$2,079,010	--
Sub-Total	\$6,023,341	\$3,534,303	\$1,929,244	\$372,850,967	\$10,920,367
Non-Tax Revenue					
Permits, Fees, and Licenses	\$22,436	\$194,140	\$56,623	\$42,277,578	\$1,130,335
Fines and Forfeitures	\$8,149	\$152,616	\$34,272	\$9,240,516	\$362,610
Charges for Services	\$1,260,723	\$1,145,759	\$805,086	\$180,675,025	\$9,289,219
Investment of Funds	\$205,334	\$416,437	\$141,645	\$66,131,382	\$2,491,324
Rental of Property	\$6,366	\$64,854	\$6,734	\$26,996,644	\$641,903
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Transfer Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$510,490	\$105,287	\$196,623	\$23,818,656	\$589,906
Sub-Total	\$2,013,498	\$2,079,093	\$1,240,983	\$349,139,801	\$14,505,297
Grand Total	\$14,632,593	\$21,166,238	\$9,006,117	\$2,139,724,948	\$85,017,445

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2001, Exhibits B and B-2 (as supplemented by county and city audit reports).

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Table 1.2

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[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Floyd County	Fluvanna County	Franklin County	Frederick County	Giles County
Property Tax Revenue					
Real Property Tax	\$3,577,795	\$6,281,420	\$14,676,749	\$21,110,969	\$3,366,996
Public Service Corporation Property Taxes	\$207,950	\$1,008,544	\$649,653	\$1,457,564	\$805,280
General Personal Property Tax	\$1,024,584	\$2,535,008	\$3,708,786	\$11,888,206	\$1,402,849
Mobile Homes Property Tax	\$74,153	\$16,356	\$234,860	\$141,232	\$54,417
Machinery and Tools Tax	\$140,092	\$38,245	\$362,117	\$4,511,750	\$1,997,492
Merchants' Capital Tax	\$39,373	--	\$481,774	--	\$182,865
Property Tax Penalties	\$61,960	\$177,435	\$213,423	\$439,180	\$98,397
Property Tax Interest	\$62,964	\$62,369	\$115,088	\$231,558	\$102,724
Sub-Total	\$5,188,871	\$10,119,377	\$20,442,450	\$39,780,459	\$8,011,020
All Other Tax Revenue					
Local Sales and Use Taxes	\$429,612	\$537,954	\$3,361,569	\$5,146,637	\$1,014,824
Consumers' Utility Taxes	\$576,331	\$752,583	\$1,799,513	\$2,725,379	\$245,240
Business License Taxes	--	--	\$3,249	\$2,456,663	--
Franchise License Taxes	\$37,222	\$60,882	\$225,537	\$642,252	\$38,629
Motor Vehicle License Taxes	\$355,489	\$350,766	\$904,076	\$901,336	\$138,802
Bank Stock Tax	\$773	\$22,366	\$135,813	\$80,308	--
Taxes on Recordation and Wills	\$17,658	\$166,739	\$238,917	\$376,737	\$294
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	--	--	\$117,646	\$221,088	\$30,935
Restaurant Food Tax	--	--	\$592,589	\$974,525	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$172,941	\$155,229	\$234,566	\$487,333	\$138,348
Other Non-Property Taxes	\$17,272	--	--	\$21,101	--
Sub-Total	\$1,607,298	\$2,046,519	\$7,613,475	\$14,033,359	\$1,607,072
Non-Tax Revenue					
Permits, Fees, and Licenses	\$76,893	\$242,864	\$315,694	\$814,401	\$91,202
Fines and Forfeitures	\$13,646	\$28,235	\$8,922	\$31,196	\$6,203
Charges for Services	\$1,350,932	\$1,803,903	\$2,967,277	\$9,880,361	\$1,626,855
Investment of Funds	\$382,994	\$1,285,339	\$1,361,676	\$2,622,634	\$308,352
Rental of Property	\$27,562	\$33,203	\$27,784	\$282,013	\$2,088
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Transfer Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$209,172	\$247,872	\$993,689	\$2,734,694	\$502,923
Sub-Total	\$2,061,199	\$3,641,416	\$5,675,042	\$16,365,299	\$2,537,623
Grand Total	\$8,857,368	\$15,807,312	\$33,730,967	\$70,179,117	\$12,155,715

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2001, Exhibits B and B-2 (as supplemented by county and city audit reports).

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Table 1.2
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Revenue Category	Gloucester County	Goochland County	Grayson County	Greene County	Greensville County
Property Tax Revenue					
Real Property Tax	\$16,270,787	\$12,751,698	\$3,575,341	\$5,254,995	\$1,955,993
Public Service Corporation Property Taxes	\$719,337	\$635,456	\$181,020	\$272,528	\$198,432
General Personal Property Tax	\$4,495,483	\$3,579,667	\$815,912	\$1,593,664	\$1,132,589
Mobile Homes Property Tax	\$172,738	\$18,602	\$65,766	--	\$49,881
Machinery and Tools Tax	\$115,755	\$266,985	\$230,136	\$828,402	\$700,081
Merchants' Capital Tax	--	--	\$40,010	--	--
Property Tax Penalties	\$241,960	\$211,577	\$40,628	\$132,094	\$82,410
Property Tax Interest	\$138,629	\$57,037	\$47,344	\$60,677	\$44,576
Sub-Total	\$22,154,689	\$17,521,022	\$4,996,157	\$8,142,360	\$4,163,962
All Other Tax Revenue					
Local Sales and Use Taxes	\$2,346,974	\$1,201,807	\$418,179	\$622,402	\$226,024
Consumers' Utility Taxes	\$1,190,625	\$589,718	\$567,898	\$441,546	\$387,351
Business License Taxes	\$990,348	\$445,938	--	\$199,879	\$203,643
Franchise License Taxes	\$77,599	\$31,698	\$129,567	\$51,082	\$55,026
Motor Vehicle License Taxes	\$610,660	\$437,174	\$206,495	\$331,712	\$163,665
Bank Stock Tax	\$181,282	\$62,519	\$8,591	\$10,460	\$21,132
Taxes on Recordation and Wills	\$181,018	\$243,112	\$41,684	\$109,782	\$32,452
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$72,771	--	--	\$4,359	\$44,254
Restaurant Food Tax	\$1,005,407	--	--	\$326,622	\$69,286
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$277,890	\$121,440	\$94,498	\$167,262	\$49,076
Other Non-Property Taxes	\$49,435	\$19,511	\$17,552	--	--
Sub-Total	\$6,984,009	\$3,152,917	\$1,484,464	\$2,265,106	\$1,251,909
Non-Tax Revenue					
Permits, Fees, and Licenses	\$187,847	\$473,106	\$166,191	\$166,151	\$47,314
Fines and Forfeitures	\$65,891	\$73,458	\$1,421	\$305,407	\$979,871
Charges for Services	\$3,762,375	\$1,145,486	\$2,904,476	\$2,331,290	\$2,019,655
Investment of Funds	\$415,394	\$646,950	\$444,599	\$84,978	\$561,264
Rental of Property	\$446,425	\$65,228	\$103,703	\$53,851	\$478,136
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Transfer Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$486,103	\$345,171	\$371,853	\$714,099	\$263,037
Sub-Total	\$5,364,035	\$2,749,399	\$3,992,243	\$3,655,776	\$4,349,277
Grand Total	\$34,502,733	\$23,423,338	\$10,472,864	\$14,063,242	\$9,765,148

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2001, Exhibits B and B-2 (as supplemented by county and city audit reports).

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Revenue Category	Halifax County	Hanover County	Henrico County	Henry County	Highland County
Property Tax Revenue					
Real Property Tax	\$5,387,099	\$47,979,199	\$152,148,654	\$10,701,964	\$1,368,972
Public Service Corporation Property Taxes	\$2,750,606	\$2,394,992	\$7,640,407	\$650,162	\$96,543
General Personal Property Tax	\$2,304,913	\$18,237,714	\$50,042,031	\$1,914,867	\$201,212
Mobile Homes Property Tax	\$91,891	\$62,830	\$27,484	\$264,288	\$4,430
Machinery and Tools Tax	\$1,510,306	\$2,604,997	\$6,250,093	\$4,115,183	\$718
Merchants' Capital Tax	--	\$651,395	--	--	\$2,076
Property Tax Penalties	\$139,930	\$614,027	\$653,917	\$180,724	\$7,813
Property Tax Interest	\$87,464	\$271,728	\$381,993	\$117,127	\$8,198
Sub-Total	\$12,272,209	\$72,816,882	\$217,144,579	\$17,944,315	\$1,689,962
All Other Tax Revenue					
Local Sales and Use Taxes	\$2,124,575	\$10,723,090	\$45,093,449	\$4,129,100	\$72,303
Consumers' Utility Taxes	\$1,178,507	\$3,763,201	\$4,698,205	\$4,214,042	\$101,288
Business License Taxes	\$131,033	\$420,832	\$23,092,647	\$1,417,155	--
Franchise License Taxes	\$158,160	\$1,166,665	\$2,388,747	\$202,710	\$8,584
Motor Vehicle License Taxes	\$621,392	\$2,007,603	\$5,292,185	\$1,052,139	\$42,182
Bank Stock Tax	--	\$263,432	\$9,267,353	\$189,896	\$18,778
Taxes on Recordation and Wills	\$129,806	\$1,249,708	\$1,857,093	\$143,994	\$8,437
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$14,848	\$659,678	\$6,742,640	\$118,721	--
Restaurant Food Tax	--	--	--	\$1,566,182	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$282,992	\$616,890	\$2,256,090	\$118,875	--
Other Non-Property Taxes	\$47,567	--	\$3,212,700	--	\$2,765
Sub-Total	\$4,688,880	\$20,871,099	\$103,901,109	\$13,152,814	\$254,337
Non-Tax Revenue					
Permits, Fees, and Licenses	\$110,299	\$1,331,965	\$4,305,060	\$179,659	\$19,860
Fines and Forfeitures	\$39,056	\$393,703	\$1,836,373	\$82,052	\$1,284
Charges for Services	\$3,379,677	\$8,169,137	\$25,439,442	\$3,737,137	\$392,583
Investment of Funds	\$848,337	\$2,379,186	\$17,245,743	\$792,781	\$90,966
Rental of Property	\$394,946	\$190,890	\$350,840	\$113,801	\$14,847
Payments in Lieu of Taxes from Enterprise Activities	--	--	\$3,768,197	--	--
Interlocal Transfer Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$534,364	\$1,577,607	\$3,255,283	\$793,030	\$20,678
Sub-Total	\$5,306,679	\$14,042,488	\$56,200,938	\$5,698,460	\$540,218
Grand Total	\$22,267,768	\$107,730,469	\$377,246,626	\$36,795,589	\$2,484,517

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2001, Exhibits B and B-2 (as supplemented by county and city audit reports).

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Revenue Category	Isle of Wight County	James City County	King & Queen County	King George County	King William County
Property Tax Revenue					
Real Property Tax	\$11,322,257	\$41,229,278	\$2,514,176	\$6,552,980	\$4,384,592
Public Service Corporation Property Taxes	\$685,261	\$1,330,223	\$135,705	\$313,918	\$238,580
General Personal Property Tax	\$4,579,767	\$9,878,212	\$966,077	\$1,606,345	\$1,397,765
Mobile Homes Property Tax	\$156,272	--	\$39,344	\$45,226	--
Machinery and Tools Tax	\$6,261,881	\$5,110,546	\$119,302	\$942,321	\$1,511,507
Merchants' Capital Tax	--	--	\$12,074	--	\$51,661
Property Tax Penalties	\$199,851	\$388,972	\$58,288	\$129,643	\$95,238
Property Tax Interest	\$151,089	\$159,105	\$46,193	\$85,054	\$59,306
Sub-Total	\$23,356,378	\$58,096,336	\$3,891,159	\$9,675,487	\$7,738,649
All Other Tax Revenue					
Local Sales and Use Taxes	\$1,406,148	\$6,730,007	\$180,381	\$823,691	\$502,801
Consumers' Utility Taxes	\$544,597	--	\$244,791	\$293,708	\$341,468
Business License Taxes	\$370,737	\$3,724,719	--	\$863,252	--
Franchise License Taxes	\$228,328	\$169,382	\$37,537	\$41,086	\$57,333
Motor Vehicle License Taxes	\$432,330	\$45,130	\$157,099	\$354,816	\$238,713
Bank Stock Tax	--	--	\$10,327	\$35,887	\$36,251
Taxes on Recordation and Wills	\$146,480	\$487,291	\$16,315	\$93,625	\$70,687
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$42,156	\$2,020,861	--	\$36,090	--
Restaurant Food Tax	--	\$3,480,302	--	\$356,001	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$170,267	\$597,290	\$45,136	\$212,670	\$157,747
Other Non-Property Taxes	\$62,854	\$226,556	\$9,274	\$1,986	--
Sub-Total	\$3,403,897	\$17,481,538	\$700,860	\$3,112,812	\$1,405,000
Non-Tax Revenue					
Permits, Fees, and Licenses	\$420,625	\$1,563,218	\$45,178	\$6,565,384	\$109,685
Fines and Forfeitures	\$57,828	\$176,803	\$81,616	\$125,082	\$84,261
Charges for Services	\$3,792,806	\$5,434,642	\$3,027,910	\$1,292,198	\$1,470,996
Investment of Funds	\$910,597	\$2,134,156	\$197,311	\$569,716	\$197,207
Rental of Property	\$76,156	\$89	\$92,263	\$30,228	\$59,293
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Transfer Payments	\$14,458	--	--	--	--
Miscellaneous Non-Tax Sources	\$590,022	\$1,185,005	\$107,445	\$554,912	\$228,718
Sub-Total	\$5,862,492	\$10,493,913	\$3,551,723	\$9,137,520	\$2,150,160
Grand Total	\$32,622,767	\$86,071,787	\$8,143,742	\$21,925,819	\$11,293,809

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2001, Exhibits B and B-2 (as supplemented by county and city audit reports).

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Revenue Category	Lancaster County	Lee County	Loudoun County	Louisa County	Lunenburg County
Property Tax Revenue					
Real Property Tax	\$5,957,012	\$3,660,271	\$200,970,373	\$9,142,434	\$1,953,347
Public Service Corporation Property Taxes	\$195,607	\$325,893	\$5,633,325	\$12,644,207	\$152,015
General Personal Property Tax	\$1,456,166	\$892,480	\$50,955,372	\$1,868,707	\$1,438,522
Mobile Homes Property Tax	--	\$71,142	\$12,638	\$5,199	\$34,524
Machinery and Tools Tax	\$3,063	\$650,733	\$1,191,690	\$469,434	\$159,957
Merchants' Capital Tax	\$72,828	\$58,026	--	\$75,417	\$24,159
Property Tax Penalties	\$94,752	\$109,135	\$1,526,317	\$151,386	\$51,825
Property Tax Interest	\$23,137	\$187,578	\$726,827	\$59,744	\$6,940
Sub-Total	\$7,802,565	\$5,955,258	\$261,016,542	\$24,416,528	\$3,821,289
All Other Tax Revenue					
Local Sales and Use Taxes	\$851,178	\$959,564	\$31,046,671	\$1,036,494	\$301,523
Consumers' Utility Taxes	--	\$472,060	\$7,416,385	\$384,848	\$293,162
Business License Taxes	--	--	\$12,341,422	\$155,412	--
Franchise License Taxes	\$53,954	\$11,701	\$744,410	\$23,457	\$31,239
Motor Vehicle License Taxes	\$174,511	\$166,790	\$3,211,030	\$362,595	\$151,541
Bank Stock Tax	\$13,844	\$47,190	\$184,229	--	--
Taxes on Recordation and Wills	\$77,827	\$30,451	\$4,022,994	\$194,188	\$29,861
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	\$845	--	--	--
Transient Occupancy Tax	--	\$3,248	\$3,783,590	--	--
Restaurant Food Tax	--	--	--	--	--
Coal, Oil, and Gas Taxes	--	\$308,273	--	--	--
E-911 Service Tax	\$77,154	--	\$1,524,365	--	\$101,684
Other Non-Property Taxes	\$16,663	\$100,323	--	--	\$6,971
Sub-Total	\$1,265,131	\$2,100,445	\$64,275,096	\$2,156,994	\$915,981
Non-Tax Revenue					
Permits, Fees, and Licenses	\$112,467	\$18,742	\$14,519,685	\$278,049	\$38,461
Fines and Forfeitures	\$13,539	\$1,351	\$1,546,259	\$54,610	\$10,818
Charges for Services	\$846,900	\$1,172,546	\$15,041,884	\$2,515,135	\$1,872,634
Investment of Funds	\$121,335	\$381,423	\$9,232,735	\$1,254,336	\$457,012
Rental of Property	\$38,458	\$61,330	\$683,712	\$13,905	\$57,186
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Transfer Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$107,890	\$368,781	\$499,083	\$381,517	\$169,031
Sub-Total	\$1,240,589	\$2,004,173	\$41,523,358	\$4,497,552	\$2,605,142
Grand Total	\$10,308,285	\$10,059,876	\$366,814,996	\$31,071,074	\$7,342,412

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2001, Exhibits B and B-2 (as supplemented by county and city audit reports).

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Revenue Category	Madison County	Mathews County	Mecklenburg County	Middlesex County	Montgomery County
Property Tax Revenue					
Real Property Tax	\$4,485,925	\$4,926,378	\$6,663,050	\$4,764,941	\$21,615,495
Public Service Corporation Property Taxes	\$241,307	\$149,427	\$440,282	\$189,136	\$1,076,901
General Personal Property Tax	\$1,413,000	\$1,460,597	\$3,467,945	\$1,836,876	\$4,047,115
Mobile Homes Property Tax	\$7,521	\$59,767	\$108,793	\$70,817	\$224,211
Machinery and Tools Tax	\$54,201	\$91,016	\$1,244,703	\$6,412	\$2,067,743
Merchants' Capital Tax	\$110,734	--	\$301,483	\$30,053	\$3,169,810
Property Tax Penalties	\$91,360	\$76,553	\$140,739	\$66,026	\$238,707
Property Tax Interest	\$32,551	\$27,532	\$51,599	\$42,664	\$68,695
Sub-Total	\$6,436,599	\$6,791,270	\$12,418,594	\$7,006,925	\$32,508,677
All Other Tax Revenue					
Local Sales and Use Taxes	\$644,692	\$280,382	\$2,374,441	\$660,454	\$5,871,305
Consumers' Utility Taxes	\$564,876	\$267,216	\$251,930	\$387,727	\$1,228,977
Business License Taxes	--	\$143,368	--	\$75	--
Franchise License Taxes	\$65,795	\$52,806	\$12,559	\$23,073	\$99,213
Motor Vehicle License Taxes	\$309,975	\$196,141	\$593,933	\$224,871	\$496,122
Bank Stock Tax	\$51,899	\$54,087	--	\$30,572	\$38,611
Taxes on Recordation and Wills	\$40,433	\$47,552	\$138,497	\$83,275	\$323,990
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	--	--	\$7,522	--	\$1,693
Restaurant Food Tax	\$272,075	--	--	--	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$119,535	\$129,954	\$663,976	\$165,642	\$78,155
Other Non-Property Taxes	--	\$13,935	\$2,125	--	\$33,817
Sub-Total	\$2,069,280	\$1,185,441	\$4,044,983	\$1,575,689	\$8,171,883
Non-Tax Revenue					
Permits, Fees, and Licenses	\$117,681	\$73,002	\$132,918	\$175,287	\$200,284
Fines and Forfeitures	\$223,819	\$9,143	\$55,080	\$6,347	\$85,283
Charges for Services	\$1,480,706	\$808,836	\$2,668,839	\$846,232	\$5,934,313
Investment of Funds	\$184,139	\$214,865	\$483,486	\$235,901	\$878,933
Rental of Property	\$77,314	\$51,000	\$248,527	\$96,988	\$169,870
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Transfer Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$323,599	\$265,901	\$492,085	\$178,455	\$3,344,934
Sub-Total	\$2,407,258	\$1,422,747	\$4,080,935	\$1,539,210	\$10,613,617
Grand Total	\$10,913,137	\$9,399,458	\$20,544,512	\$10,121,824	\$51,294,177

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2001, Exhibits B and B-2 (as supplemented by county and city audit reports).

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FY 2001

[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Nelson County	New Kent County	Northampton County	Northumberland County	Nottoway County
Property Tax Revenue					
Real Property Tax	\$7,992,677	\$6,643,847	\$4,396,749	\$6,256,500	\$2,675,959
Public Service Corporation Property Taxes	\$493,395	\$478,699	\$207,434	\$191,919	\$329,961
General Personal Property Tax	\$1,583,763	\$2,237,593	\$1,763,623	\$1,811,071	\$1,260,732
Mobile Homes Property Tax	\$39,976	\$14,466	\$21,718	\$42,967	\$23,121
Machinery and Tools Tax	\$32,186	\$5,351	\$63,983	\$168,589	\$156,324
Merchants' Capital Tax	--	--	\$72,027	\$62,175	--
Property Tax Penalties	\$104,240	\$108,382	\$42,753	\$89,746	\$85,298
Property Tax Interest	\$84,073	\$51,589	\$62,775	\$63,977	\$48,632
Sub-Total	\$10,330,310	\$9,539,927	\$6,631,062	\$8,686,944	\$4,580,027
All Other Tax Revenue					
Local Sales and Use Taxes	\$710,967	\$656,904	\$954,143	\$515,137	\$818,256
Consumers' Utility Taxes	\$440,732	\$287,443	\$503,153	--	\$413,747
Business License Taxes	\$25,193	\$573,405	\$51,487	--	\$113,879
Franchise License Taxes	\$49,354	--	\$23,492	\$92,064	\$24,429
Motor Vehicle License Taxes	\$271,105	\$282,529	\$180,009	\$305,402	\$132,821
Bank Stock Tax	\$65,697	--	--	\$114,431	--
Taxes on Recordation and Wills	\$124,964	\$102,896	\$5,916	\$69,095	\$27,475
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$196,655	--	\$81,425	--	\$13,336
Restaurant Food Tax	\$404,791	--	--	--	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$223,500	\$199,946	--	\$95,330	\$99,112
Other Non-Property Taxes	--	--	--	--	\$9,917
Sub-Total	\$2,512,958	\$2,103,123	\$1,799,625	\$1,191,459	\$1,652,972
Non-Tax Revenue					
Permits, Fees, and Licenses	\$194,130	\$222,989	\$98,885	\$120,946	\$40,406
Fines and Forfeitures	\$51,630	\$84,153	\$21,156	\$6,416	\$3,576
Charges for Services	\$922,476	\$407,509	\$2,221,044	\$1,715,477	\$1,773,545
Investment of Funds	\$508,171	\$676,351	\$340,274	\$235,312	\$524,763
Rental of Property	\$2,381	\$26,466	\$6,917	\$13,589	\$145,882
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Transfer Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$938,849	\$702,154	\$516,074	\$262,824	\$307,254
Sub-Total	\$2,617,637	\$2,119,622	\$3,204,350	\$2,354,564	\$2,795,426
Grand Total	\$15,460,905	\$13,762,672	\$11,635,037	\$12,232,967	\$9,028,425

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2001, Exhibits B and B-2 (as supplemented by county and city audit reports).

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Table 1.2

Absolute Distribution
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[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Orange County	Page County	Patrick County	Pittsylvania County	Powhatan County
Property Tax Revenue					
Real Property Tax	\$10,479,021	\$6,300,574	\$3,778,497	\$11,041,730	\$14,640,784
Public Service Corporation Property Taxes	\$730,542	\$440,741	\$221,225	\$1,175,323	\$487,124
General Personal Property Tax	\$2,977,505	\$3,422,489	\$1,227,536	\$4,845,874	\$2,900,723
Mobile Homes Property Tax	\$49,443	--	\$92,114	\$468,114	\$3,471
Machinery and Tools Tax	\$1,322,851	--	\$628,669	\$1,499,588	\$246,915
Merchants' Capital Tax	\$124,183	--	--	\$198,687	--
Property Tax Penalties	\$208,643	\$123,512	\$43,775	\$333,106	\$191,652
Property Tax Interest	\$73,612	\$80,888	\$60,783	\$91,423	\$106,280
Sub-Total	\$15,965,800	\$10,368,204	\$6,052,599	\$19,653,845	\$18,576,949
All Other Tax Revenue					
Local Sales and Use Taxes	\$1,427,501	\$1,078,675	\$607,722	\$1,609,211	\$801,788
Consumers' Utility Taxes	\$893,170	--	\$656,189	\$1,604,516	\$823,228
Business License Taxes	--	\$170,210	--	\$112,256	\$52,820
Franchise License Taxes	\$130,561	--	\$51,212	\$95,856	\$132,063
Motor Vehicle License Taxes	\$507,556	\$303,538	\$440,182	\$1,343,497	\$515,467
Bank Stock Tax	\$27,909	--	\$94,482	\$14,532	\$81,038
Taxes on Recordation and Wills	\$144,537	\$83,283	\$38,964	\$186,262	\$119,918
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$26,152	\$251,050	--	--	--
Restaurant Food Tax	--	\$242,102	--	--	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$328,533	\$341,071	\$219,506	\$978,115	\$301,297
Other Non-Property Taxes	\$33,221	\$19,452	\$252,601	\$65,941	\$35,073
Sub-Total	\$3,519,140	\$2,489,381	\$2,360,858	\$6,010,186	\$2,862,692
Non-Tax Revenue					
Permits, Fees, and Licenses	\$287,435	\$114,583	\$42,433	\$124,800	\$860,652
Fines and Forfeitures	\$2,224	\$3,203	\$14,935	\$35,785	\$51,457
Charges for Services	\$3,283,021	\$3,362,161	\$2,051,847	\$3,819,116	\$1,187,452
Investment of Funds	\$576,315	\$262,077	\$166,640	\$1,036,253	\$266,354
Rental of Property	\$107,523	\$34,489	\$16,222	\$112,771	\$224,204
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Transfer Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$419,836	\$432,140	\$436,370	\$304,172	\$360,971
Sub-Total	\$4,676,354	\$4,208,653	\$2,728,447	\$5,432,897	\$2,951,090
Grand Total	\$24,161,294	\$17,066,238	\$11,141,904	\$31,096,928	\$24,390,731

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2001, Exhibits B and B-2 (as supplemented by county and city audit reports).

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Table 1.2

Absolute Distribution
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Revenue Category	Prince Edward County	Prince George County	Prince William County	Pulaski County	Rappahannock County
Property Tax Revenue					
Real Property Tax	\$3,649,904	\$10,024,374	\$224,422,000	\$7,473,980	\$4,986,399
Public Service Corporation Property Taxes	\$300,713	\$564,057	\$12,456,000	\$530,876	\$196,611
General Personal Property Tax	\$1,604,298	\$3,214,233	\$40,507,000	\$3,328,281	\$845,349
Mobile Homes Property Tax	\$61,970	\$81,590	\$88,000	\$51,165	\$300
Machinery and Tools Tax	\$131,138	\$113,108	\$772,000	\$2,346,108	--
Merchants' Capital Tax	\$319,212	--	--	\$346,317	--
Property Tax Penalties	\$100,258	\$114,455	\$2,110,000	\$127,211	\$56,065
Property Tax Interest	\$58,307	\$65,890	\$1,986,000	\$105,812	\$67,798
Sub-Total	\$6,225,800	\$14,177,707	\$282,341,000	\$14,309,750	\$6,152,522
All Other Tax Revenue					
Local Sales and Use Taxes	\$1,964,305	\$1,016,375	\$31,603,000	\$2,041,795	\$306,568
Consumers' Utility Taxes	\$459,177	\$788,718	\$17,806,000	\$1,016,562	\$277,516
Business License Taxes	--	\$480,965	\$11,806,000	--	--
Franchise License Taxes	\$57,685	\$176,433	\$933,000	\$56,238	\$41,559
Motor Vehicle License Taxes	\$215,944	\$487,815	\$4,686,000	\$421,784	\$165,591
Bank Stock Tax	--	\$74,328	\$503,000	\$20,795	\$6,345
Taxes on Recordation and Wills	\$51,470	\$135,331	\$2,816,000	\$97,644	\$67,316
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	--	\$213,183	\$2,168,000	\$170,008	--
Restaurant Food Tax	--	\$522,645	--	\$597,191	\$124,138
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$59,556	\$320,786	\$2,032,000	\$96,736	\$76,800
Other Non-Property Taxes	--	\$50,050	\$128,000	\$159,537	--
Sub-Total	\$2,808,137	\$4,266,629	\$74,481,000	\$4,678,290	\$1,065,833
Non-Tax Revenue					
Permits, Fees, and Licenses	\$48,966	\$431,487	\$16,608,000	\$135,298	\$95,909
Fines and Forfeitures	\$2,107	\$235,612	\$2,044,000	\$38,019	\$31,502
Charges for Services	\$2,244,607	\$2,662,604	\$47,596,000	\$5,733,381	\$647,532
Investment of Funds	\$479,665	\$1,065,080	\$18,458,000	\$681,047	\$178,929
Rental of Property	\$319,239	\$1,019,878	\$866,000	\$3,000	\$6,851
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Transfer Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$253,134	\$209,482	\$5,381,000	\$494,627	\$205,961
Sub-Total	\$3,347,718	\$5,624,143	\$90,953,000	\$7,085,372	\$1,166,684
Grand Total	\$12,381,655	\$24,068,479	\$447,775,000	\$26,073,412	\$8,385,039

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2001, Exhibits B and B-2 (as supplemented by county and city audit reports).

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Table 1.2

Absolute Distribution
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Revenue Category	Richmond County	Roanoke County	Rockbridge County	Rockingham County	Russell County
Property Tax Revenue					
Real Property Tax	\$1,894,621	\$51,009,037	\$7,252,020	\$22,392,643	\$4,407,961
Public Service Corporation Property Taxes	\$227,086	\$2,242,662	\$530,490	\$1,006,226	\$1,256,398
General Personal Property Tax	\$977,782	\$11,104,313	\$2,251,726	\$7,399,128	\$1,481,911
Mobile Homes Property Tax	\$22,959	\$73,483	\$58,268	\$251,183	\$71,625
Machinery and Tools Tax	\$4,691	\$982,053	\$465,070	\$4,489,888	\$953,500
Merchants' Capital Tax	\$51,646	--	--	\$693,626	\$17,274
Property Tax Penalties	\$37,855	\$393,416	\$202,129	\$357,915	\$70,363
Property Tax Interest	\$21,801	\$147,712	\$78,277	\$212,164	\$136,416
Sub-Total	\$3,238,441	\$65,952,676	\$10,837,980	\$36,802,773	\$8,395,448
All Other Tax Revenue					
Local Sales and Use Taxes	\$1,114,507	\$6,209,742	\$1,671,128	\$3,549,252	\$1,138,897
Consumers' Utility Taxes	--	\$4,461,525	\$771,201	\$1,528,635	\$871,396
Business License Taxes	--	\$4,079,494	\$552,564	--	--
Franchise License Taxes	--	\$1,908,961	\$23,961	\$279,178	\$566
Motor Vehicle License Taxes	\$157,375	\$1,667,433	\$398,469	\$1,044,124	\$275,400
Bank Stock Tax	--	\$400,500	\$94,335	\$15,872	\$29,686
Taxes on Recordation and Wills	\$24,885	\$738,204	\$118,788	\$295,154	\$53,543
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	\$114,556	--	--	--
Transient Occupancy Tax	--	\$549,163	\$523,781	\$76,447	--
Restaurant Food Tax	--	\$2,510,537	\$938,211	--	--
Coal, Oil, and Gas Taxes	--	--	--	--	\$890,956
E-911 Service Tax	\$98,812	\$804,528	\$164,866	\$472,707	\$364
Other Non-Property Taxes	--	--	--	--	--
Sub-Total	\$1,395,579	\$23,444,643	\$5,257,304	\$7,261,369	\$3,260,808
Non-Tax Revenue					
Permits, Fees, and Licenses	\$63,957	\$641,241	\$216,454	\$529,528	\$45,707
Fines and Forfeitures	\$23,929	\$551,743	\$29,667	\$179,883	\$17,217
Charges for Services	\$1,468,255	\$6,698,019	\$4,306,534	\$9,159,303	\$2,898,607
Investment of Funds	\$159,025	\$2,937,134	\$277,197	\$2,094,738	\$475,616
Rental of Property	\$166,263	\$126,770	\$111,380	\$253,172	\$2,085
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Transfer Payments	--	\$17,985	\$31,404	--	--
Miscellaneous Non-Tax Sources	\$563,461	\$467,525	\$648,211	\$6,646,487	\$1,264,462
Sub-Total	\$2,444,890	\$11,440,417	\$5,620,847	\$18,863,111	\$4,703,694
Grand Total	\$7,078,910	\$100,837,736	\$21,716,131	\$62,927,253	\$16,359,950

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2001, Exhibits B and B-2 (as supplemented by county and city audit reports).

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Table 1.2

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Revenue Category	Scott County	Shenandoah County	Smyth County	Southampton County	Spotsylvania County
Property Tax Revenue					
Real Property Tax	\$4,622,018	\$11,701,499	\$6,230,169	\$4,956,113	\$54,883,263
Public Service Corporation Property Taxes	\$422,248	\$813,045	\$610,809	\$312,158	\$2,338,838
General Personal Property Tax	\$768,405	\$3,834,416	\$2,691,790	\$2,322,668	\$13,419,662
Mobile Homes Property Tax	\$95,698	\$17,223	\$105,906	\$56,175	\$151,145
Machinery and Tools Tax	\$82,093	\$1,260,902	\$1,018,138	\$1,031,006	\$971,540
Merchants' Capital Tax	\$94,019	\$196,286	\$177,045	\$124,441	--
Property Tax Penalties	\$36,867	\$242,190	\$180,233	\$135,811	\$780,445
Property Tax Interest	\$47,479	\$95,763	\$129,554	\$59,548	\$437,684
Sub-Total	\$6,168,827	\$18,161,324	\$11,143,644	\$8,997,920	\$72,982,577
All Other Tax Revenue					
Local Sales and Use Taxes	\$1,120,903	\$2,201,890	\$1,608,154	\$311,258	\$9,259,705
Consumers' Utility Taxes	\$806,457	\$1,010,568	\$928,355	\$781,107	\$3,686,232
Business License Taxes	--	--	--	\$100,694	\$2,352,826
Franchise License Taxes	\$65,054	\$135,960	\$186,955	\$12,068	\$829,207
Motor Vehicle License Taxes	\$438,615	\$587,418	\$294,319	\$297,710	\$1,647,789
Bank Stock Tax	\$6,927	--	\$13,986	--	\$204,269
Taxes on Recordation and Wills	\$65,514	\$144,500	\$60,560	\$61,930	\$1,347,148
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$11,484	\$123,163	--	--	\$699,471
Restaurant Food Tax	--	--	--	--	\$3,579,759
Coal, Oil, and Gas Taxes	\$2,296	--	--	--	--
E-911 Service Tax	\$50,203	\$456,672	\$296,300	\$146,381	\$745,999
Other Non-Property Taxes	--	--	\$44,554	--	\$68,662
Sub-Total	\$2,567,453	\$4,660,171	\$3,433,183	\$1,711,148	\$24,421,067
Non-Tax Revenue					
Permits, Fees, and Licenses	\$55,313	\$291,617	\$49,004	\$84,099	\$2,202,910
Fines and Forfeitures	\$2,353	\$34,452	\$21,658	\$300,751	\$327,570
Charges for Services	\$1,301,383	\$3,337,863	\$4,617,529	\$1,308,287	\$8,384,618
Investment of Funds	\$224,636	\$646,865	\$705,717	\$341,862	\$1,623,581
Rental of Property	\$294,114	\$87,351	\$157,171	\$39,000	\$1,018,109
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Transfer Payments	--	--	--	\$702,234	--
Miscellaneous Non-Tax Sources	\$485,385	\$646,446	\$311,197	\$334,163	\$759,639
Sub-Total	\$2,363,184	\$5,044,594	\$5,862,276	\$3,110,396	\$14,316,427
Grand Total	\$11,099,464	\$27,866,089	\$20,439,103	\$13,819,464	\$111,720,071

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2001, Exhibits B and B-2 (as supplemented by county and city audit reports).

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Revenue Category	Stafford County	Surry County	Sussex County	Tazewell County	Warren County
Property Tax Revenue					
Real Property Tax	\$61,790,023	\$2,918,477	\$2,628,577	\$8,089,399	\$12,992,236
Public Service Corporation Property Taxes	\$2,410,447	\$10,156,077	\$349,296	\$551,701	\$467,591
General Personal Property Tax	\$12,151,434	\$676,655	\$1,660,644	\$3,858,306	\$4,379,976
Mobile Homes Property Tax	\$191,136	\$25,503	\$60,475	\$124,543	\$18,447
Machinery and Tools Tax	\$121,278	--	\$659,599	\$1,157,674	\$479,893
Merchants' Capital Tax	\$512,085	--	\$71,749	\$756,855	--
Property Tax Penalties	\$652,572	\$36,697	\$88,505	\$285,182	\$220,329
Property Tax Interest	\$548,603	\$67,051	\$24,839	\$183,884	\$179,228
Sub-Total	\$78,377,578	\$13,880,460	\$5,543,684	\$15,007,544	\$18,737,700
All Other Tax Revenue					
Local Sales and Use Taxes	\$5,912,491	\$171,601	\$406,957	\$3,818,778	\$1,602,014
Consumers' Utility Taxes	\$4,885,128	--	\$155,394	\$747,135	\$462,139
Business License Taxes	--	\$46,090	\$42,792	--	\$892,180
Franchise License Taxes	\$518,281	--	\$1,187	\$113,257	--
Motor Vehicle License Taxes	\$1,653,826	\$55,331	\$164,482	\$250,174	\$372,860
Bank Stock Tax	\$107,211	--	\$4,562	\$36,815	--
Taxes on Recordation and Wills	\$1,509,436	\$18,451	\$24,764	\$104,525	\$227,217
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$775,227	--	--	--	\$1,303
Restaurant Food Tax	\$2,775,348	--	--	--	--
Coal, Oil, and Gas Taxes	--	--	--	\$743,214	--
E-911 Service Tax	\$1,359,079	\$56,508	\$135,078	\$395,100	\$202,997
Other Non-Property Taxes	\$1,942,383	\$7,145	\$17,475	--	\$33,686
Sub-Total	\$21,438,410	\$355,126	\$952,691	\$6,208,998	\$3,794,396
Non-Tax Revenue					
Permits, Fees, and Licenses	\$3,042,396	\$19,879	\$46,065	\$254,874	\$571,068
Fines and Forfeitures	\$399,563	\$13,355	\$160,402	\$105,898	\$6,701
Charges for Services	\$10,527,968	\$757,155	\$4,040,471	\$3,840,838	\$1,707,454
Investment of Funds	\$2,036,033	\$458,789	\$223,050	\$721,157	\$1,012,686
Rental of Property	\$102,972	\$93,179	\$63,939	\$24,421	\$141,895
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Transfer Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$6,426,663	\$253,003	\$359,328	\$1,398,586	\$3,800,988
Sub-Total	\$22,535,595	\$1,595,360	\$4,893,255	\$6,345,774	\$7,240,792
Grand Total	\$122,351,583	\$15,830,946	\$11,389,630	\$27,562,316	\$29,772,888

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2001, Exhibits B and B-2 (as supplemented by county and city audit reports).

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Revenue Category	Washington County	Westmoreland County	Wise County	Wythe County	York County
Property Tax Revenue					
Real Property Tax	\$11,814,811	\$5,507,624	\$5,509,288	\$6,631,818	\$31,854,074
Public Service Corporation Property Taxes	\$646,132	\$246,248	\$415,071	\$558,016	\$3,635,522
General Personal Property Tax	\$3,342,550	\$1,499,086	\$2,502,064	\$2,654,530	\$7,687,156
Mobile Homes Property Tax	\$126,628	\$44,266	\$198,937	\$148,849	\$34,116
Machinery and Tools Tax	\$2,376,124	\$129,758	\$2,218,430	\$971,461	\$1,338,835
Merchants' Capital Tax	--	\$40,853	\$671,298	\$286,851	\$167,672
Property Tax Penalties	\$214,038	\$108,350	\$244,035	\$91,048	\$373,771
Property Tax Interest	\$148,373	\$55,998	\$140,840	\$122,348	\$125,788
Sub-Total	\$18,668,656	\$7,632,183	\$11,899,963	\$11,464,921	\$45,216,934
All Other Tax Revenue					
Local Sales and Use Taxes	\$4,346,029	\$510,326	\$2,304,084	\$2,219,980	\$4,833,554
Consumers' Utility Taxes	\$1,489,747	--	\$886,601	\$869,087	\$83,443
Business License Taxes	--	--	--	--	\$3,253,758
Franchise License Taxes	\$317,147	\$92,409	\$344,749	\$144,609	\$464,022
Motor Vehicle License Taxes	\$703,449	\$345,632	\$107,386	\$342,864	\$1,106,052
Bank Stock Tax	\$25,283	\$5,135	--	\$13,350	\$128,301
Taxes on Recordation and Wills	\$163,605	\$60,144	\$61,368	\$73,762	\$578,110
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$25,053	--	--	\$112,589	\$1,830,473
Restaurant Food Tax	--	--	--	\$496,199	\$2,789,619
Coal, Oil, and Gas Taxes	--	--	\$7,230,774	--	--
E-911 Service Tax	\$213,404	\$182,779	\$243,118	\$188,816	\$767,233
Other Non-Property Taxes	\$3,008	--	--	--	\$32,128
Sub-Total	\$7,286,725	\$1,196,425	\$11,178,080	\$4,461,256	\$15,866,693
Non-Tax Revenue					
Permits, Fees, and Licenses	\$190,798	\$161,901	\$26,169	\$126,480	\$581,587
Fines and Forfeitures	\$35,350	\$19,999	\$5,663	\$563,394	\$113,355
Charges for Services	\$4,909,459	\$3,005,276	\$3,147,834	\$5,286,937	\$7,634,052
Investment of Funds	\$941,625	\$372,097	\$871,578	\$1,033,646	\$2,002,340
Rental of Property	\$297,667	\$10,365	\$95,348	\$4,418	\$896,646
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Transfer Payments	\$15,055	--	--	--	--
Miscellaneous Non-Tax Sources	\$689,950	\$749,976	\$395,032	\$924,070	\$720,600
Sub-Total	\$7,079,904	\$4,319,614	\$4,541,624	\$7,938,945	\$11,948,580
Grand Total	\$33,035,285	\$13,148,222	\$27,619,667	\$23,865,122	\$73,032,207

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2001, Exhibits B and B-2 (as supplemented by county and city audit reports).

Staff, Commission on Local Government

Table 1.2

Absolute Distribution
of
Local Revenue by Category and Jurisdiction
for
Counties and Cities in Virginia
FY 2001

[The symbol '-' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Alexandria City	Bedford City	Bristol City	Buena Vista City	Charlottesville City
Property Tax Revenue					
Real Property Tax	\$146,407,848	\$2,070,776	\$6,453,317	\$1,874,155	\$24,595,250
Public Service Corporation Property Taxes	\$6,152,846	\$88,967	\$135,326	\$101,127	\$1,476,863
General Personal Property Tax	\$34,751,311	\$516,925	\$773,776	\$1,062,399	\$4,493,261
Mobile Homes Property Tax	--	--	\$24,837	\$5,566	\$9,274
Machinery and Tools Tax	\$471,302	\$381,247	\$1,830,909	\$90,911	\$134,473
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	\$1,525,093	\$24,485	\$56,820	\$30,096	\$257,251
Property Tax Interest	\$467,277	\$4,862	\$65,327	\$16,632	\$134,665
Sub-Total	\$189,775,677	\$3,087,262	\$9,340,312	\$3,180,886	\$31,101,037
All Other Tax Revenue					
Local Sales and Use Taxes	\$20,730,807	\$967,867	\$3,415,952	\$318,078	\$8,006,621
Consumers' Utility Taxes	\$15,997,085	--	\$339,281	\$460,237	\$6,423,972
Business License Taxes	\$20,762,586	\$345,025	\$1,192,973	\$198,375	\$4,066,836
Franchise License Taxes	\$901,777	\$26,850	\$160,433	\$53,254	\$287,298
Motor Vehicle License Taxes	\$2,247,172	\$98,341	\$205,092	\$102,551	\$487,816
Bank Stock Tax	\$1,403,375	\$101,750	\$220,707	\$42,908	\$865,160
Taxes on Recordation and Wills	\$1,501,078	\$32,350	\$141,659	\$19,385	\$173,512
Tobacco Taxes	\$1,607,292	\$154,714	\$159,343	--	\$361,810
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$5,827,803	\$56,575	\$378,146	\$15,365	\$1,472,075
Restaurant Food Tax	\$8,466,964	\$411,371	\$2,455,346	\$150,689	\$3,549,310
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$940,230	\$99,827	\$171,385	\$70,347	\$387,217
Other Non-Property Taxes	\$813,159	--	--	\$53,891	--
Sub-Total	\$81,199,328	\$2,294,670	\$8,840,317	\$1,485,080	\$26,081,627
Non-Tax Revenue					
Permits, Fees, and Licenses	\$4,065,880	\$21,183	\$95,662	\$18,155	\$298,297
Fines and Forfeitures	\$4,116,463	\$35,210	\$183,006	\$26,485	\$407,202
Charges for Services	\$16,186,554	\$1,243,607	\$7,068,435	\$1,484,762	\$11,423,273
Investment of Funds	\$8,643,891	\$602,817	\$294,687	\$147,176	\$2,475,823
Rental of Property	\$2,375,055	\$15,300	\$168,187	\$26,242	\$295,329
Payments in Lieu of Taxes from Enterprise Activities	--	--	\$350,000	--	\$2,459,086
Interlocal Transfer Payments	--	\$130,740	--	--	\$6,093,101
Miscellaneous Non-Tax Sources	\$4,057,744	\$138,887	\$1,158,586	\$330,361	\$1,608,227
Sub-Total	\$39,445,587	\$2,187,744	\$9,318,563	\$2,033,181	\$25,060,338
Grand Total	\$310,420,592	\$7,569,676	\$27,499,192	\$6,699,147	\$82,243,002

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2001, Exhibits B and B-2 (as supplemented by county and city audit reports).

Staff, Commission on Local Government

Table 1.2

Absolute Distribution
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[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Chesapeake City	Clifton Forge City	Colonial Heights City	Covington City	Danville City
Property Tax Revenue					
Real Property Tax	\$126,700,418	\$1,250,606	\$11,150,668	\$1,573,073	\$12,056,487
Public Service Corporation Property Taxes	\$9,299,492	\$158,259	\$222,451	\$152,587	\$428,274
General Personal Property Tax	\$27,859,840	\$324,457	\$2,904,864	\$598,797	\$5,253,837
Mobile Homes Property Tax	\$166,544	\$515	--	\$12,972	\$35,318
Machinery and Tools Tax	\$3,175,035	\$6,728	\$23,448	\$3,862,051	\$1,250,947
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	\$1,656,133	\$22,044	\$65,531	\$40,389	\$280,159
Property Tax Interest	\$649,591	\$16,707	\$97,037	\$21,413	\$148,009
Sub-Total	\$169,507,053	\$1,779,316	\$14,463,999	\$6,261,282	\$19,453,031
All Other Tax Revenue					
Local Sales and Use Taxes	\$24,331,536	\$236,652	\$5,419,551	\$1,123,521	\$6,768,919
Consumers' Utility Taxes	\$15,318,488	\$274,635	\$1,277,206	\$503,500	\$1,311,022
Business License Taxes	\$16,752,599	\$153,990	\$2,089,002	\$523,934	\$3,360,151
Franchise License Taxes	\$1,836,407	\$24,915	\$57,878	\$26,478	\$1,600,509
Motor Vehicle License Taxes	\$3,881,289	\$61,485	\$346,688	\$75,008	\$1,017,775
Bank Stock Tax	\$722,163	\$82,034	\$170,296	\$125,937	\$832,632
Taxes on Recordation and Wills	\$1,104,636	\$9,240	\$59,291	\$21,049	\$123,186
Tobacco Taxes	\$2,798,181	\$21,000	--	--	--
Admission and Amusement Taxes	\$640,624	--	--	--	--
Transient Occupancy Tax	\$1,865,532	--	\$98,680	\$3,762	\$121,867
Restaurant Food Tax	\$12,052,924	\$137,621	\$2,739,525	\$341,378	\$3,498,688
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$2,400,151	--	\$134,197	\$15,307	\$246,498
Other Non-Property Taxes	\$540,956	--	--	\$17,132	\$34,760
Sub-Total	\$84,245,486	\$1,001,572	\$12,392,314	\$2,777,006	\$18,916,007
Non-Tax Revenue					
Permits, Fees, and Licenses	\$1,749,404	\$8,172	\$125,675	\$15,393	\$208,934
Fines and Forfeitures	\$1,753,633	\$15,982	\$249,349	\$11,579	\$536,455
Charges for Services	\$15,727,119	\$570,412	\$2,713,870	\$1,469,024	\$7,005,047
Investment of Funds	\$5,340,799	\$75,419	\$715,734	\$238,390	\$2,212,949
Rental of Property	\$3,131,888	\$2,654	\$42,822	\$3,014	\$396,743
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Transfer Payments	--	\$151,496	--	--	--
Miscellaneous Non-Tax Sources	\$2,452,261	\$720,047	\$466,359	\$166,305	\$1,035,173
Sub-Total	\$30,155,104	\$1,544,182	\$4,313,809	\$1,903,705	\$11,395,301
Grand Total	\$283,907,643	\$4,325,070	\$31,170,122	\$10,941,993	\$49,764,339

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2001, Exhibits B and B-2 (as supplemented by county and city audit reports).

Staff, Commission on Local Government

Table 1.2

Absolute Distribution
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Local Revenue by Category and Jurisdiction
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FY 2001

[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Emporia City	Fairfax City	Falls Church City	Franklin City	Fredericksburg City
Property Tax Revenue					
Real Property Tax	\$1,890,853	\$22,823,589	\$14,249,056	\$3,068,232	\$14,038,562
Public Service Corporation Property Taxes	\$172,303	\$1,220,608	\$228,109	\$93,193	\$940,713
General Personal Property Tax	\$919,080	\$5,037,396	\$3,322,784	\$817,983	\$3,478,760
Mobile Homes Property Tax	--	--	--	\$422,604	--
Machinery and Tools Tax	\$202,703	\$71,760	\$3,982	\$16,728	\$153,087
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	\$29,424	\$168,515	\$68,658	\$42,002	\$105,817
Property Tax Interest	\$12,468	\$71,048	\$21,775	\$27,425	\$27,323
Sub-Total	\$3,226,831	\$29,392,916	\$17,894,364	\$4,488,167	\$18,744,262
All Other Tax Revenue					
Local Sales and Use Taxes	\$1,340,881	\$9,737,741	\$3,498,020	\$1,260,286	\$7,799,457
Consumers' Utility Taxes	\$506,927	\$2,438,576	\$1,234,805	\$800,032	\$2,223,651
Business License Taxes	\$643,980	\$6,997,293	\$2,571,018	\$529,408	\$3,135,701
Franchise License Taxes	\$39,259	\$380,307	\$158,492	\$56,047	\$155,870
Motor Vehicle License Taxes	\$80,437	\$452,368	\$210,355	\$141,946	\$146,534
Bank Stock Tax	\$109,080	\$624,990	\$146,562	\$102,439	\$238,888
Taxes on Recordation and Wills	\$10,218	\$138,189	\$90,872	\$22,589	\$135,923
Tobacco Taxes	--	\$631,836	\$226,140	\$187,132	\$138,819
Admission and Amusement Taxes	--	--	\$28,202	--	\$129,782
Transient Occupancy Tax	\$263,870	\$551,552	\$178,390	\$100,948	\$501,884
Restaurant Food Tax	\$812,157	\$1,774,326	\$1,327,933	\$494,433	\$3,871,611
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$42,358	\$312,273	\$151,599	\$109,169	\$171,544
Other Non-Property Taxes	--	--	\$15,874	--	--
Sub-Total	\$3,849,167	\$24,039,451	\$9,838,262	\$3,804,429	\$18,649,664
Non-Tax Revenue					
Permits, Fees, and Licenses	\$39,335	\$1,143,189	\$268,479	\$50,365	\$312,088
Fines and Forfeitures	\$843,129	\$805,940	\$303,416	\$79,354	\$320,803
Charges for Services	\$1,339,558	\$954,135	\$2,080,812	\$1,749,291	\$4,414,222
Investment of Funds	\$453,159	\$1,020,506	\$965,895	\$142,573	\$659,127
Rental of Property	\$32,301	\$1,065,688	\$129,281	\$55,232	\$78,424
Payments in Lieu of Taxes from Enterprise Activities	--	--	\$85,000	\$63,140	\$124,851
Interlocal Transfer Payments	--	--	--	\$1,247,605	--
Miscellaneous Non-Tax Sources	\$193,554	\$557,134	\$422,068	\$306,817	\$608,275
Sub-Total	\$2,901,036	\$5,546,592	\$4,254,951	\$3,694,377	\$6,517,790
Grand Total	\$9,977,034	\$58,978,959	\$31,987,577	\$11,986,973	\$43,911,716

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2001, Exhibits B and B-2 (as supplemented by county and city audit reports).

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Table 1.2

Absolute Distribution
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Local Revenue by Category and Jurisdiction
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FY 2001

[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Galax City	Hampton City	Harrisonburg City	Hopewell City	Lexington City
Property Tax Revenue					
Real Property Tax	\$2,073,110	\$65,386,367	\$10,254,089	\$8,789,364	\$1,920,861
Public Service Corporation Property Taxes	\$102,542	\$3,265,982	\$305,248	\$801,274	\$105,806
General Personal Property Tax	\$259,200	\$17,115,494	\$3,981,086	\$2,326,736	\$515,273
Mobile Homes Property Tax	\$15,443	\$27,251	\$7,676	\$8,110	\$1,471
Machinery and Tools Tax	\$643,425	\$1,579,055	\$2,345,796	\$6,698,034	--
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	\$22,902	\$980,503	\$102,304	\$155,190	\$26,148
Property Tax Interest	\$13,313	\$368,121	\$49,399	\$96,875	\$19,552
Sub-Total	\$3,129,935	\$88,722,773	\$17,045,598	\$18,875,583	\$2,589,111
All Other Tax Revenue					
Local Sales and Use Taxes	\$1,835,465	\$11,422,129	\$8,161,733	\$1,619,028	\$637,664
Consumers' Utility Taxes	\$326,761	\$9,896,660	\$1,548,210	\$1,307,062	\$508,176
Business License Taxes	\$685,050	\$8,872,421	\$4,260,231	\$1,351,481	\$426,004
Franchise License Taxes	\$51,498	\$1,360,549	\$226,128	\$136,770	\$40,349
Motor Vehicle License Taxes	\$85,964	\$2,484,819	\$465,240	\$335,458	\$47,085
Bank Stock Tax	\$115,881	\$373,611	\$419,650	\$106,505	\$69,620
Taxes on Recordation and Wills	\$25,594	\$272,482	\$169,545	\$104,207	\$28,110
Tobacco Taxes	--	\$2,772,398	--	--	--
Admission and Amusement Taxes	\$19,568	\$987,090	\$155,934	--	--
Transient Occupancy Tax	--	\$1,609,855	\$869,285	\$235,292	\$93,460
Restaurant Food Tax	\$639,080	\$8,575,340	\$4,387,354	\$961,302	\$493,659
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$53,730	\$2,161,108	\$483,639	\$214,829	\$47,402
Other Non-Property Taxes	\$22,719	\$249,801	\$147,642	--	\$12,694
Sub-Total	\$3,861,310	\$51,038,263	\$21,294,591	\$6,371,934	\$2,404,223
Non-Tax Revenue					
Permits, Fees, and Licenses	\$25,799	\$918,901	\$198,890	\$81,277	\$107,839
Fines and Forfeitures	\$68,799	\$942,907	\$305,565	\$126,579	\$109,986
Charges for Services	\$2,519,944	\$25,963,612	\$3,908,290	\$4,104,870	\$3,033,477
Investment of Funds	\$629,443	\$2,971,583	\$1,643,510	\$1,114,185	\$487,639
Rental of Property	\$14,168	\$500,854	\$138,783	\$59,675	\$21,221
Payments in Lieu of Taxes from Enterprise Activities	--	--	\$608,124	--	--
Interlocal Transfer Payments	--	--	--	--	\$815,594
Miscellaneous Non-Tax Sources	\$112,908	\$4,318,244	\$974,392	\$155,281	\$93,802
Sub-Total	\$3,371,061	\$35,616,101	\$7,777,554	\$5,641,867	\$4,669,558
Grand Total	\$10,362,306	\$175,377,137	\$46,117,743	\$30,889,384	\$9,662,892

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2001, Exhibits B and B-2 (as supplemented by county and city audit reports).

Staff, Commission on Local Government

Table 1.2

Absolute Distribution
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Local Revenue by Category and Jurisdiction
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[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Lynchburg City	Manassas City	Manassas Park City	Martinsville City	Newport News City
Property Tax Revenue					
Real Property Tax	\$27,854,435	\$28,046,116	\$7,436,046	\$4,803,667	\$87,194,543
Public Service Corporation Property Taxes	\$2,019,807	\$843,850	\$217,367	\$275,839	\$4,629,932
General Personal Property Tax	\$12,303,664	\$5,031,960	\$2,063,816	\$1,225,273	\$19,824,541
Mobile Homes Property Tax	--	\$10,253	--	--	\$242,203
Machinery and Tools Tax	\$1,955,781	\$5,727,297	\$32,959	\$925,910	\$12,775,084
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	\$651,444	\$33,401	\$73,273	\$111,270	\$1,313,326
Property Tax Interest	--	\$189,705	\$47,445	\$73,892	\$382,761
Sub-Total	\$44,785,131	\$39,882,582	\$9,870,906	\$7,415,851	\$126,362,390
All Other Tax Revenue					
Local Sales and Use Taxes	\$11,592,048	\$5,091,385	\$1,553,085	\$1,969,909	\$17,117,654
Consumers' Utility Taxes	\$6,711,260	\$1,641,742	\$808,447	\$1,240,785	\$11,477,671
Business License Taxes	\$4,563,489	\$1,820,063	\$589,818	\$1,208,205	\$10,987,284
Franchise License Taxes	\$636,371	\$304,791	\$77,612	\$118,169	\$3,326,953
Motor Vehicle License Taxes	\$1,234,155	\$636,529	\$250,973	\$231,923	\$3,271,853
Bank Stock Tax	\$1,010,280	\$287,167	--	\$339,766	\$776,332
Taxes on Recordation and Wills	\$226,798	\$156,854	\$90,801	\$57,191	\$603,032
Tobacco Taxes	\$607,991	\$354,100	\$140,179	--	\$2,933,042
Admission and Amusement Taxes	\$257,513	--	--	--	\$514,713
Transient Occupancy Tax	\$1,357,862	\$136,076	--	--	\$1,566,968
Restaurant Food Tax	\$6,661,317	\$1,837,051	\$184,324	\$845,740	\$9,945,796
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$1,062,435	\$266,646	\$73,688	\$208,214	\$2,621,285
Other Non-Property Taxes	--	\$170,807	\$12,773	\$7,761	\$296,476
Sub-Total	\$35,921,519	\$12,703,211	\$3,781,700	\$6,227,663	\$65,439,059
Non-Tax Revenue					
Permits, Fees, and Licenses	\$700,188	\$796,677	\$165,285	\$17,024	\$2,383,253
Fines and Forfeitures	\$733,148	\$693,703	\$118,132	\$201,585	\$1,553,907
Charges for Services	\$18,483,485	\$5,022,820	\$1,299,705	\$4,842,428	\$30,340,790
Investment of Funds	\$2,769,372	\$1,276,258	\$473,355	\$463,951	\$4,723,458
Rental of Property	\$723,019	\$11,198	\$21,559	\$344,076	\$8,638,171
Payments in Lieu of Taxes from Enterprise Activities	\$1,633,229	\$1,305,380	--	\$223,366	--
Interlocal Transfer Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$3,583,777	\$831,141	\$517,959	\$753,266	\$4,085,744
Sub-Total	\$28,626,218	\$9,937,177	\$2,595,995	\$6,845,696	\$51,725,323
Grand Total	\$109,332,868	\$62,522,970	\$16,248,601	\$20,489,210	\$243,526,772

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2001, Exhibits B and B-2 (as supplemented by county and city audit reports).

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Table 1.2

Absolute Distribution
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FY 2001

[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Norfolk City	Norton City	Petersburg City	Poquoson City	Portsmouth City
Property Tax Revenue					
Real Property Tax	\$109,029,260	\$926,022	\$12,542,125	\$8,138,853	\$39,953,338
Public Service Corporation Property Taxes	\$9,229,700	\$213,278	\$1,122,616	\$168,564	\$3,211,054
General Personal Property Tax	\$28,378,160	\$201,502	\$2,717,213	\$1,477,658	\$10,043,967
Mobile Homes Property Tax	\$21,377	\$14,774	\$19,551	\$18,015	\$4,351
Machinery and Tools Tax	\$6,418,079	\$56,804	\$1,731,426	--	\$3,046,548
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	\$814,170	\$22,981	\$266,981	\$91,937	\$1,887,015
Property Tax Interest	\$1,580,448	\$18,028	\$187,337	\$44,477	\$80,046
Sub-Total	\$155,471,194	\$1,453,389	\$18,587,249	\$9,939,504	\$58,226,319
All Other Tax Revenue					
Local Sales and Use Taxes	\$25,495,634	\$1,300,701	\$2,922,705	\$375,179	\$4,528,203
Consumers' Utility Taxes	\$38,988,006	\$225,584	\$3,328,290	\$416,631	\$11,733,313
Business License Taxes	\$18,352,142	\$637,863	\$2,071,112	\$305,299	\$4,891,970
Franchise License Taxes	\$3,630,927	\$33,992	--	\$74,894	\$647,068
Motor Vehicle License Taxes	\$3,568,864	\$29,248	\$609,814	\$273,624	\$1,798,074
Bank Stock Tax	\$1,392,337	\$33,097	\$331,386	\$22,457	\$481,726
Taxes on Recordation and Wills	\$714,983	\$7,454	\$4,626	\$104,472	\$632,127
Tobacco Taxes	\$4,121,958	\$43	\$142,649	--	\$1,533,279
Admission and Amusement Taxes	\$3,648,739	--	\$34,903	--	\$113,627
Transient Occupancy Tax	\$4,362,435	\$98,919	\$199,410	--	\$548,530
Restaurant Food Tax	\$18,759,238	\$546,133	\$766,258	\$253,397	\$4,100,040
Coal, Oil, and Gas Taxes	--	\$126,516	--	--	--
E-911 Service Tax	\$3,275,488	\$42,757	\$287,426	\$158,401	\$1,555,140
Other Non-Property Taxes	\$225,771	--	--	--	\$49,528
Sub-Total	\$126,536,522	\$3,082,307	\$10,698,579	\$1,984,354	\$32,612,625
Non-Tax Revenue					
Permits, Fees, and Licenses	\$2,600,873	\$2,253	\$290,840	\$108,412	\$514,563
Fines and Forfeitures	\$1,683,980	\$90,001	\$289,616	\$25,448	\$226,140
Charges for Services	\$26,993,170	\$599,524	\$3,575,843	\$1,363,979	\$14,716,647
Investment of Funds	\$4,650,185	\$110,365	\$228,338	\$189,774	\$1,446,874
Rental of Property	\$4,710,319	\$232,729	\$240,978	\$48,270	\$1,101,024
Payments in Lieu of Taxes from Enterprise Activities	\$3,297,193	--	--	--	\$739,649
Interlocal Transfer Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$8,519,701	\$53,411	\$527,071	\$174,201	\$2,392,253
Sub-Total	\$52,455,421	\$1,088,283	\$5,152,686	\$1,910,084	\$21,137,150
Grand Total	\$334,463,137	\$5,623,979	\$34,438,514	\$13,833,942	\$111,976,094

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2001, Exhibits B and B-2 (as supplemented by county and city audit reports).

Staff, Commission on Local Government

Table 1.2
Absolute Distribution
of
Local Revenue by Category and Jurisdiction
for
Counties and Cities in Virginia
FY 2001
[The symbol '-' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Radford City	Richmond City	Roanoke City	Salem City	Staunton City
Property Tax Revenue					
Real Property Tax	\$3,397,391	\$138,861,816	\$47,021,122	\$13,576,568	\$9,459,754
Public Service Corporation Property Taxes	\$151,941	\$9,674,286	\$4,118,038	\$419,207	\$586,826
General Personal Property Tax	\$833,334	\$26,266,386	\$12,067,376	\$5,785,506	\$2,086,609
Mobile Homes Property Tax	\$5,533	\$45,407	\$18,829	--	\$1,305
Machinery and Tools Tax	\$587,921	\$18,208,204	\$3,670,176	\$2,483,806	\$242,567
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	\$65,577	\$2,156,525	\$613,964	\$133,430	\$176,826
Property Tax Interest	\$28,104	\$2,227,240	\$409,310	\$78,028	\$40,159
Sub-Total	\$5,069,801	\$197,439,864	\$67,918,815	\$22,476,545	\$12,594,046
All Other Tax Revenue					
Local Sales and Use Taxes	\$751,610	\$24,977,517	\$17,676,762	\$4,847,509	\$3,420,990
Consumers' Utility Taxes	\$828,560	\$32,327,822	\$12,633,933	\$1,294,227	\$1,488,130
Business License Taxes	\$330,491	\$21,706,143	\$11,444,528	\$3,358,883	\$1,357,172
Franchise License Taxes	\$98,707	\$4,538,931	\$1,560,424	\$129,348	\$97,452
Motor Vehicle License Taxes	\$166,787	\$3,414,385	\$1,770,243	\$272,490	\$384,771
Bank Stock Tax	\$128,793	\$5,135,665	\$1,555,378	\$285,457	\$230,340
Taxes on Recordation and Wills	\$50,321	\$59,698	\$421,827	\$161,576	\$78,015
Tobacco Taxes	--	--	\$1,403,614	--	--
Admission and Amusement Taxes	--	\$1,423,044	\$355,570	\$150,051	--
Transient Occupancy Tax	\$51,453	\$1,049,342	\$1,761,393	\$373,296	\$234,262
Restaurant Food Tax	\$535,215	\$13,337,315	\$6,776,531	\$1,831,907	\$1,336,499
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$59,705	\$5,496,555	\$1,166,368	\$253,469	\$465,839
Other Non-Property Taxes	\$6,174	\$91,814	\$284,767	\$49,539	\$16,467
Sub-Total	\$3,007,816	\$113,558,231	\$58,811,338	\$13,007,752	\$9,109,937
Non-Tax Revenue					
Permits, Fees, and Licenses	\$19,466	\$1,880,280	\$904,520	\$237,722	\$110,023
Fines and Forfeitures	\$103,940	\$6,152,481	\$818,982	\$159,404	\$80,451
Charges for Services	\$2,390,058	\$31,784,786	\$12,689,675	\$3,512,332	\$5,581,069
Investment of Funds	\$340,379	\$589,067	\$2,355,378	\$962,648	\$979,128
Rental of Property	\$34,042	\$1,138,729	\$1,058,017	\$248,573	\$22,263
Payments in Lieu of Taxes from Enterprise Activities	\$1,971,111	\$16,212,494	--	\$765,000	\$373,374
Interlocal Transfer Payments	\$161,463	--	--	--	--
Miscellaneous Non-Tax Sources	\$331,674	\$22,591,568	\$742,767	\$531,983	\$467,417
Sub-Total	\$5,352,133	\$80,349,405	\$18,569,339	\$6,417,662	\$7,613,725
Grand Total	\$13,429,750	\$391,347,500	\$145,299,492	\$41,901,959	\$29,317,708

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2001, Exhibits B and B-2 (as supplemented by county and city audit reports).

Staff, Commission on Local Government

Table 1.2

Absolute Distribution
of
Local Revenue by Category and Jurisdiction
for
Counties and Cities in Virginia
FY 2001

[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Suffolk City	Virginia Beach City	Waynesboro City	Williamsburg City	Winchester City
Property Tax Revenue					
Real Property Tax	\$31,764,947	\$268,622,267	\$7,468,037	\$4,681,313	\$10,086,955
Public Service Corporation Property Taxes	\$1,755,098	\$8,650,119	\$721,420	\$255,670	\$372,067
General Personal Property Tax	\$7,829,527	\$37,211,173	\$2,169,723	\$491,514	\$4,710,957
Mobile Homes Property Tax	\$120,822	\$243,387	\$9,631	\$3,140	\$507
Machinery and Tools Tax	\$1,286,938	\$660,933	\$3,785,953	\$1,184,417	\$1,419,753
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	\$464,814	\$2,518,941	\$102,454	\$56,962	\$111,826
Property Tax Interest	\$200,505	\$980,766	\$60,681	\$18,335	\$51,266
Sub-Total	\$43,422,651	\$318,887,586	\$14,317,899	\$6,691,351	\$16,753,331
All Other Tax Revenue					
Local Sales and Use Taxes	\$4,321,930	\$39,712,323	\$2,434,620	\$3,720,937	\$7,912,573
Consumers' Utility Taxes	\$5,225,478	\$34,080,325	\$1,580,332	\$394,746	\$2,762,807
Business License Taxes	\$2,990,623	\$29,164,132	\$1,332,646	\$1,592,792	\$4,237,681
Franchise License Taxes	\$311,472	\$4,042,811	\$78,826	\$216,307	\$421,686
Motor Vehicle License Taxes	\$1,119,357	\$7,505,645	\$298,142	--	\$462,238
Bank Stock Tax	\$242,790	\$2,011,039	\$156,287	\$238,379	\$383,686
Taxes on Recordation and Wills	\$384,620	\$54,265	\$73,024	\$104,137	\$140,189
Tobacco Taxes	\$934,559	\$6,790,959	\$117,480	--	\$293,678
Admission and Amusement Taxes	\$127,041	\$3,676,492	--	--	\$91,851
Transient Occupancy Tax	\$173,076	\$11,794,127	\$189,503	\$3,895,420	\$428,096
Restaurant Food Tax	\$2,075,966	\$25,320,531	\$1,048,895	\$5,114,515	\$2,593,863
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$660,438	\$6,193,078	\$94,856	\$111,241	\$523,913
Other Non-Property Taxes	--	--	\$30,990	--	--
Sub-Total	\$18,567,350	\$170,345,727	\$7,435,601	\$15,388,474	\$20,252,261
Non-Tax Revenue					
Permits, Fees, and Licenses	\$1,236,861	\$3,833,565	\$123,165	\$267,047	\$180,609
Fines and Forfeitures	\$414,419	\$4,312,322	\$148,753	\$253,578	\$175,750
Charges for Services	\$6,103,384	\$45,512,135	\$2,822,745	\$1,192,929	\$1,978,712
Investment of Funds	\$2,474,845	\$10,732,708	\$1,436,777	\$1,025,276	\$557,743
Rental of Property	\$448,980	\$2,602,098	\$166,535	\$128,809	\$107,113
Payments in Lieu of Taxes from Enterprise Activities	--	\$25,000	--	--	--
Interlocal Transfer Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$1,036,531	\$7,704,341	\$428,913	\$1,202,068	\$577,912
Sub-Total	\$11,715,020	\$74,722,169	\$5,126,888	\$4,069,707	\$3,577,839
Grand Total	\$73,705,021	\$563,955,482	\$26,880,388	\$26,149,532	\$40,583,431

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2001, Exhibits B and B-2 (as supplemented by county and city audit reports).

Staff, Commission on Local Government

Table 2.1

Per Capita Distribution/¹
of
Local Revenue by Category and Jurisdictional Class
for
Counties and Cities in Virginia
FY 2001

[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Counties	Cities	All Jurisdictions
Property Tax Revenue			
Real Property Tax	\$637.04	\$569.23	\$614.50
Public Service Corporation Property Taxes	\$36.72	\$31.48	\$34.98
General Personal Property Tax	\$169.94	\$127.08	\$155.69
Mobile Homes Property Tax	\$1.53	\$0.64	\$1.23
Machinery and Tools Tax	\$23.85	\$37.88	\$28.52
Merchants' Capital Tax	\$2.60	--	\$1.74
Property Tax Penalties	\$6.34	\$7.36	\$6.68
Property Tax Interest	\$3.02	\$3.84	\$3.29
Sub-Total	\$881.03	\$777.52	\$846.62
All Other Tax Revenue			
Local Sales and Use Taxes	\$98.64	\$127.64	\$108.28
Consumers' Utility Taxes	\$45.48	\$98.54	\$63.12
Business License Taxes	\$49.31	\$85.78	\$61.43
Franchise License Taxes	\$4.91	\$11.87	\$7.22
Motor Vehicle License Taxes	\$17.56	\$17.11	\$17.41
Bank Stock Tax	\$4.25	\$9.31	\$5.94
Taxes on Recordation and Wills	\$8.84	\$3.53	\$7.08
Tobacco Taxes	\$0.55	\$12.08	\$4.38
Admission and Amusement Taxes	\$0.03	\$5.25	\$1.77
Transient Occupancy Tax	\$10.58	\$18.05	\$13.06
Restaurant Food Tax	\$10.75	\$68.42	\$29.93
Coal, Oil, and Gas Taxes	\$5.26	\$0.05	\$3.53
E-911 Service Tax	\$10.50	\$13.93	\$11.64
Other Non-Property Taxes	\$2.85	\$1.34	\$2.34
Sub-Total	\$269.51	\$472.92	\$337.13
Non-Tax Revenue			
Permits, Fees, and Licenses	\$26.30	\$11.10	\$21.25
Fines and Forfeitures	\$7.01	\$12.53	\$8.84
Charges for Services	\$128.43	\$142.69	\$133.17
Investment of Funds	\$39.87	\$29.16	\$36.31
Rental of Property	\$9.79	\$13.00	\$10.86
Payments in Lieu of Taxes from Enterprise Activities	\$1.05	\$12.85	\$4.98
Interlocal Transfer Payments	\$0.17	\$3.65	\$1.33
Miscellaneous Non-Tax Sources	\$22.93	\$32.69	\$26.17
Sub-Total	\$235.55	\$257.67	\$242.91
Grand Total	\$1,386.10	\$1,508.11	\$1,426.66

1

With respect to a given data column, the sum of the categorical amounts and/or the aggregate value of the sub-totals may vary slightly from the cumulative per capita score because of statistical rounding.

Data Sources: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2001, Exhibits B and B-2 (as supplemented by county and city audit reports); and Weldon Cooper Center for Public Service, University of Virginia, "Revised 1991-99 Population Estimates" (electronic dataset including corrected 2000 population counts), December 20, 2002.

Staff, Commission on Local Government

Table 2.2

Per Capita Distribution/¹
of
Local Revenue by Category and Jurisdiction
for
Counties and Cities in Virginia
FY 2001

[The symbol '-' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Accomack County	Albemarle County	Alleghany County	Amelia County	Amherst County
Property Tax Revenue					
Real Property Tax	\$253.82	\$562.33	\$290.61	\$235.90	\$226.41
Public Service Corporation Property Taxes	\$15.61	\$23.00	\$30.14	\$12.27	\$15.85
General Personal Property Tax	\$104.69	\$166.98	\$122.56	\$90.71	\$77.72
Mobile Homes Property Tax	--	\$0.90	\$3.57	\$2.21	\$3.48
Machinery and Tools Tax	\$8.97	\$10.22	\$446.06	\$2.35	\$40.88
Merchants' Capital Tax	--	--	--	--	\$8.73
Property Tax Penalties	\$6.58	\$5.82	\$6.88	\$8.03	\$4.92
Property Tax Interest	\$6.36	\$2.45	\$2.21	\$2.26	\$1.80
Sub-Total	\$396.03	\$771.70	\$902.03	\$353.73	\$379.80
All Other Tax Revenue					
Local Sales and Use Taxes	\$54.83	\$113.54	\$38.18	\$40.03	\$60.79
Consumers' Utility Taxes	\$30.41	\$70.57	\$34.45	\$32.08	\$38.38
Business License Taxes	\$1.23	\$85.56	\$41.26	\$11.10	\$19.33
Franchise License Taxes	\$4.19	\$6.09	\$1.86	\$0.77	--
Motor Vehicle License Taxes	\$11.38	\$20.15	\$20.58	\$20.27	\$20.49
Bank Stock Tax	\$1.56	\$3.17	\$0.33	\$3.48	\$3.44
Taxes on Recordation and Wills	\$3.57	\$11.33	\$0.98	\$3.01	\$4.11
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$8.12	\$15.67	\$5.39	--	\$0.79
Restaurant Food Tax	--	\$43.26	\$17.60	--	\$19.73
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$6.95	\$10.13	\$1.87	\$5.30	\$10.18
Other Non-Property Taxes	\$0.03	--	\$7.90	\$1.05	--
Sub-Total	\$122.26	\$379.46	\$170.41	\$117.10	\$177.24
Non-Tax Revenue					
Permits, Fees, and Licenses	\$5.96	\$13.55	\$3.92	\$8.88	\$6.14
Fines and Forfeitures	\$0.98	\$2.47	\$1.02	\$0.28	\$0.58
Charges for Services	\$96.99	\$80.60	\$162.65	\$219.95	\$80.22
Investment of Funds	\$13.34	\$19.52	\$114.81	\$40.04	\$13.87
Rental of Property	\$2.53	\$7.88	\$0.91	\$2.95	\$16.27
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Transfer Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$10.14	\$10.56	\$149.18	\$20.30	\$50.21
Sub-Total	\$129.94	\$134.58	\$432.49	\$292.40	\$167.29
Grand Total	\$648.23	\$1,285.74	\$1,504.94	\$763.23	\$724.34

1

With respect to a given data column, the sum of the categorical amounts and/or the aggregate value of the sub-totals may vary slightly from the cumulative per capita score because of statistical rounding.

Data Sources: Auditor of Public Accounts, [Comparative Report of Local Government Revenues and Expenditures, FY 2001](#), Exhibits B and B-2 (as supplemented by county and city audit reports); and Weldon Cooper Center for Public Service, University of Virginia, "Revised 1991-99 Population Estimates" (electronic dataset including corrected 2000 population counts), December 20, 2002.

Staff, Commission on Local Government

Table 2.2

Per Capita Distribution/¹
of
Local Revenue by Category and Jurisdiction
for
Counties and Cities in Virginia
FY 2001

[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Appomattox County	Arlington County	Augusta County	Bath County	Bedford County
Property Tax Revenue					
Real Property Tax	\$285.08	\$1,214.28	\$293.49	\$437.14	\$383.80
Public Service Corporation Property Taxes	\$28.50	\$46.81	\$14.81	\$1,582.93	\$22.82
General Personal Property Tax	\$82.13	\$258.70	\$73.81	\$14.36	\$130.31
Mobile Homes Property Tax	--	--	\$4.76	\$1.94	\$3.78
Machinery and Tools Tax	\$11.66	\$0.74	\$31.61	\$0.38	\$36.17
Merchants' Capital Tax	\$4.49	--	--	--	\$1.47
Property Tax Penalties	\$4.05	\$9.43	\$4.01	\$2.34	\$6.59
Property Tax Interest	\$2.49	\$1.45	\$2.05	\$2.23	\$3.66
Sub-Total	\$418.41	\$1,531.40	\$424.54	\$2,041.33	\$588.61
All Other Tax Revenue					
Local Sales and Use Taxes	\$48.28	\$155.17	\$53.42	\$153.70	\$32.84
Consumers' Utility Taxes	\$39.72	\$38.27	\$39.91	--	\$20.67
Business License Taxes	--	\$220.37	\$27.05	\$0.22	\$5.49
Franchise License Taxes	\$3.02	\$2.39	\$3.60	\$5.39	\$1.96
Motor Vehicle License Taxes	\$20.11	\$18.54	\$24.90	\$6.33	\$21.47
Bank Stock Tax	--	\$6.15	\$1.40	\$4.66	\$1.22
Taxes on Recordation and Wills	\$2.29	\$9.40	\$5.49	\$6.47	\$7.04
Tobacco Taxes	--	\$3.50	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	--	\$80.18	\$5.52	--	\$0.75
Restaurant Food Tax	--	\$96.50	\$24.91	--	\$12.56
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	--	\$18.90	\$11.17	--	\$0.03
Other Non-Property Taxes	--	\$5.40	\$7.15	\$1.07	--
Sub-Total	\$113.42	\$654.77	\$204.51	\$177.84	\$104.03
Non-Tax Revenue					
Permits, Fees, and Licenses	\$3.37	\$38.23	\$9.33	\$26.37	\$11.55
Fines and Forfeitures	\$0.53	\$45.86	\$1.33	\$0.02	\$2.88
Charges for Services	\$77.02	\$157.04	\$114.96	\$147.66	\$110.78
Investment of Funds	\$18.13	\$24.32	\$26.75	\$32.02	\$41.63
Rental of Property	\$5.38	\$11.11	\$8.27	\$10.09	\$0.98
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Transfer Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$21.73	\$22.39	\$7.12	\$135.70	\$14.88
Sub-Total	\$126.16	\$298.96	\$167.76	\$351.85	\$182.70
Grand Total	\$657.99	\$2,485.13	\$796.81	\$2,571.02	\$875.35

1

With respect to a given data column, the sum of the categorical amounts and/or the aggregate value of the sub-totals may vary slightly from the cumulative per capita score because of statistical rounding.

Data Sources: Auditor of Public Accounts, [Comparative Report of Local Government Revenues and Expenditures, FY 2001](#), Exhibits B and B-2 (as supplemented by county and city audit reports); and Weldon Cooper Center for Public Service, University of Virginia, "Revised 1991-99 Population Estimates" (electronic dataset including corrected 2000 population counts), December 20, 2002.

Staff, Commission on Local Government

Table 2.2

Per Capita Distribution/¹
of
Local Revenue by Category and Jurisdiction
for
Counties and Cities in Virginia
FY 2001

[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Bland County	Botetourt County	Brunswick County	Buchanan County	Buckingham County
Property Tax Revenue					
Real Property Tax	\$176.70	\$376.43	\$161.92	\$211.95	\$194.94
Public Service Corporation Property Taxes	\$12.18	\$31.21	\$11.63	\$16.36	\$23.95
General Personal Property Tax	\$70.76	\$122.81	\$105.10	\$70.42	\$101.09
Mobile Homes Property Tax	\$4.63	\$1.99	\$2.57	\$3.73	\$4.14
Machinery and Tools Tax	\$17.01	\$61.81	\$13.01	\$80.19	\$5.98
Merchants' Capital Tax	\$15.14	--	\$6.06	\$1.97	\$2.27
Property Tax Penalties	\$3.28	\$5.46	\$6.06	\$3.19	\$7.37
Property Tax Interest	\$3.38	\$1.03	\$2.75	\$11.24	\$4.47
Sub-Total	\$303.09	\$600.73	\$309.11	\$399.05	\$344.21
All Other Tax Revenue					
Local Sales and Use Taxes	\$27.56	\$53.34	\$31.46	\$47.17	\$27.41
Consumers' Utility Taxes	\$21.28	\$17.34	\$22.52	\$27.85	\$33.92
Business License Taxes	--	\$17.31	--	--	--
Franchise License Taxes	\$4.10	\$1.33	\$2.55	\$8.43	\$3.36
Motor Vehicle License Taxes	\$15.73	\$20.96	\$16.73	--	\$21.14
Bank Stock Tax	\$2.44	\$2.82	--	\$3.87	\$1.27
Taxes on Recordation and Wills	\$1.88	\$5.01	\$2.31	\$0.82	\$1.80
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$0.51	\$2.82	--	\$0.72	--
Restaurant Food Tax	\$9.85	\$24.42	--	--	--
Coal, Oil, and Gas Taxes	--	--	--	\$400.40	--
E-911 Service Tax	\$10.14	\$7.23	\$11.75	\$10.56	\$2.90
Other Non-Property Taxes	\$1.45	\$7.74	--	\$88.56	--
Sub-Total	\$94.94	\$160.31	\$87.32	\$588.38	\$91.80
Non-Tax Revenue					
Permits, Fees, and Licenses	\$3.74	\$8.73	\$3.18	\$1.57	\$3.40
Fines and Forfeitures	\$13.65	\$6.38	\$3.39	\$0.02	\$0.17
Charges for Services	\$124.42	\$69.73	\$117.29	\$98.08	\$65.39
Investment of Funds	\$19.82	\$30.38	\$20.15	\$15.05	\$19.38
Rental of Property	--	\$12.16	\$3.57	\$4.57	\$3.73
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Transfer Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$10.35	\$15.62	\$39.91	\$34.30	\$25.00
Sub-Total	\$171.99	\$142.99	\$187.49	\$153.58	\$117.07
Grand Total	\$570.02	\$904.04	\$583.92	\$1,141.01	\$553.09

1

With respect to a given data column, the sum of the categorical amounts and/or the aggregate value of the sub-totals may vary slightly from the cumulative per capita score because of statistical rounding.

Data Sources: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2001, Exhibits B and B-2 (as supplemented by county and city audit reports); and Weldon Cooper Center for Public Service, University of Virginia, "Revised 1991-99 Population Estimates" (electronic dataset including corrected 2000 population counts), December 20, 2002.

Staff, Commission on Local Government

Table 2.2

Per Capita Distribution/¹
of
Local Revenue by Category and Jurisdiction
for
Counties and Cities in Virginia
FY 2001

[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Campbell County	Caroline County	Carroll County	Charles City County	Charlotte County
Property Tax Revenue					
Real Property Tax	\$197.33	\$323.36	\$202.56	\$413.41	\$242.26
Public Service Corporation Property Taxes	\$18.23	\$35.72	\$13.46	\$33.05	\$24.02
General Personal Property Tax	\$87.29	\$124.46	\$52.79	\$129.35	\$70.30
Mobile Homes Property Tax	\$4.70	\$2.49	\$3.56	--	\$6.21
Machinery and Tools Tax	\$89.57	\$9.94	\$58.16	\$16.51	\$35.10
Merchants' Capital Tax	\$20.00	--	\$3.34	\$1.20	\$1.88
Property Tax Penalties	\$4.33	\$11.50	\$2.21	\$11.89	\$3.70
Property Tax Interest	\$1.68	\$8.29	\$2.65	\$5.46	\$1.65
Sub-Total	\$423.13	\$515.76	\$338.72	\$610.88	\$385.12
All Other Tax Revenue					
Local Sales and Use Taxes	\$57.25	\$43.00	\$40.84	\$22.95	\$34.15
Consumers' Utility Taxes	\$22.77	\$31.15	\$12.99	\$29.05	\$15.11
Business License Taxes	\$0.06	\$23.56	--	--	--
Franchise License Taxes	\$11.95	\$4.87	\$4.62	\$7.13	\$1.49
Motor Vehicle License Taxes	\$21.86	\$20.47	\$16.15	\$21.33	\$20.30
Bank Stock Tax	\$3.18	\$1.30	\$0.41	\$1.62	--
Taxes on Recordation and Wills	\$3.91	\$3.91	\$2.51	\$2.85	\$1.95
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	--	\$9.42	\$2.27	--	--
Restaurant Food Tax	--	\$27.89	\$6.86	--	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$9.86	\$6.99	\$5.20	\$7.62	\$9.96
Other Non-Property Taxes	--	\$1.28	\$1.57	\$1.64	--
Sub-Total	\$130.84	\$173.83	\$93.40	\$94.20	\$82.96
Non-Tax Revenue					
Permits, Fees, and Licenses	\$3.55	\$11.49	\$4.24	\$10.69	\$2.43
Fines and Forfeitures	\$0.98	\$11.07	\$0.10	\$4.53	\$10.16
Charges for Services	\$91.37	\$106.27	\$175.00	\$648.87	\$129.39
Investment of Funds	\$32.25	\$13.64	\$13.95	\$66.17	\$22.45
Rental of Property	\$2.92	\$5.18	\$3.43	\$21.79	\$17.02
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Transfer Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$17.36	\$14.43	\$14.52	\$28.70	\$32.44
Sub-Total	\$148.42	\$162.10	\$211.23	\$780.75	\$213.89
Grand Total	\$702.39	\$851.69	\$643.35	\$1,485.82	\$681.98

1

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Data Sources: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2001, Exhibits B and B-2 (as supplemented by county and city audit reports); and Weldon Cooper Center for Public Service, University of Virginia, "Revised 1991-99 Population Estimates" (electronic dataset including corrected 2000 population counts), December 20, 2002.

Staff, Commission on Local Government

Table 2.2

Per Capita Distribution/¹
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Counties and Cities in Virginia
FY 2001

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Revenue Category	Chesterfield County	Clarke County	Craig County	Culpeper County	Cumberland County
Property Tax Revenue					
Real Property Tax	\$599.39	\$591.77	\$243.27	\$407.57	\$323.17
Public Service Corporation Property Taxes	\$48.01	\$28.50	\$15.61	\$26.01	\$44.47
General Personal Property Tax	\$139.51	\$155.14	\$34.56	\$135.09	\$162.38
Mobile Homes Property Tax	\$0.80	\$0.18	\$1.84	\$0.78	--
Machinery and Tools Tax	\$17.70	\$19.28	\$0.38	\$45.35	\$7.45
Merchants' Capital Tax	--	--	\$0.94	\$0.06	--
Property Tax Penalties	\$6.97	\$8.26	\$3.83	\$6.48	\$10.93
Property Tax Interest	\$3.09	\$6.20	\$2.82	\$3.57	\$5.94
Sub-Total	\$815.48	\$809.32	\$303.26	\$624.92	\$554.33
All Other Tax Revenue					
Local Sales and Use Taxes	\$107.52	\$42.96	\$20.14	\$103.98	\$32.39
Consumers' Utility Taxes	\$42.96	\$40.18	\$37.44	\$36.05	\$34.38
Business License Taxes	\$71.65	\$1.44	--	--	\$7.84
Franchise License Taxes	\$10.03	\$4.13	\$3.27	\$2.09	\$3.70
Motor Vehicle License Taxes	\$20.64	\$15.70	\$19.85	\$13.86	\$20.64
Bank Stock Tax	\$3.55	--	--	--	--
Taxes on Recordation and Wills	\$6.12	\$6.74	\$2.29	\$7.86	\$3.02
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$11.52	\$0.90	--	\$0.14	--
Restaurant Food Tax	--	--	\$5.55	--	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$14.29	\$15.70	--	\$10.93	\$5.21
Other Non-Property Taxes	\$0.64	--	\$1.06	--	--
Sub-Total	\$288.93	\$127.75	\$89.61	\$174.92	\$107.18
Non-Tax Revenue					
Permits, Fees, and Licenses	\$24.96	\$24.37	\$8.09	\$17.60	\$7.03
Fines and Forfeitures	\$4.70	\$5.41	\$0.01	\$0.72	\$1.22
Charges for Services	\$112.63	\$75.84	\$150.22	\$123.03	\$101.40
Investment of Funds	\$23.78	\$31.82	\$16.35	\$44.93	\$25.47
Rental of Property	\$6.21	\$13.49	\$2.92	\$0.47	\$1.17
Payments in Lieu of Taxes from Enterprise Activities	\$4.67	--	--	--	--
Interlocal Transfer Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$12.67	\$53.06	\$45.08	\$37.89	\$26.91
Sub-Total	\$189.63	\$203.99	\$222.67	\$224.64	\$163.19
Grand Total	\$1,294.04	\$1,141.06	\$615.54	\$1,024.48	\$824.70

1

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Staff, Commission on Local Government

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Revenue Category	Dickenson County	Dinwiddie County	Essex County	Fairfax County	Fauquier County
Property Tax Revenue					
Real Property Tax	\$271.35	\$344.79	\$387.83	\$1,120.62	\$763.90
Public Service Corporation Property Taxes	\$26.62	\$30.04	\$16.70	\$37.17	\$47.24
General Personal Property Tax	\$56.30	\$156.34	\$137.32	\$289.47	\$237.27
Mobile Homes Property Tax	\$3.86	\$2.73	\$5.13	\$0.13	\$0.97
Machinery and Tools Tax	\$30.10	\$88.54	\$20.63	\$7.07	\$6.59
Merchants' Capital Tax	\$4.03	--	\$4.00	--	--
Property Tax Penalties	\$2.83	\$7.40	\$9.34	\$6.74	\$13.63
Property Tax Interest	\$7.21	\$4.10	\$3.28	\$0.77	\$11.16
Sub-Total	\$402.30	\$633.96	\$584.23	\$1,461.96	\$1,080.76
All Other Tax Revenue					
Local Sales and Use Taxes	\$31.11	\$31.02	\$126.28	\$138.47	\$84.98
Consumers' Utility Taxes	\$31.53	\$37.69	\$31.17	\$88.05	\$40.37
Business License Taxes	--	\$13.86	--	\$90.59	\$17.92
Franchise License Taxes	\$2.94	\$9.03	\$3.14	\$2.97	\$2.20
Motor Vehicle License Taxes	--	\$17.65	\$19.67	\$18.80	\$22.40
Bank Stock Tax	--	\$4.71	--	\$3.97	\$1.50
Taxes on Recordation and Wills	\$0.87	\$2.77	\$1.23	\$14.41	\$13.84
Tobacco Taxes	--	--	--	\$1.98	--
Admission and Amusement Taxes	--	\$1.11	--	--	--
Transient Occupancy Tax	\$0.58	\$0.12	--	\$7.74	--
Restaurant Food Tax	--	\$14.86	--	--	--
Coal, Oil, and Gas Taxes	\$298.72	--	--	--	--
E-911 Service Tax	--	\$8.85	\$10.45	\$15.35	\$14.85
Other Non-Property Taxes	\$1.63	\$2.40	\$1.20	\$2.14	--
Sub-Total	\$367.39	\$144.06	\$193.14	\$384.48	\$198.05
Non-Tax Revenue					
Permits, Fees, and Licenses	\$1.37	\$7.91	\$5.67	\$43.60	\$20.50
Fines and Forfeitures	\$0.50	\$6.22	\$3.43	\$9.53	\$6.58
Charges for Services	\$76.90	\$46.70	\$80.60	\$186.31	\$168.47
Investment of Funds	\$12.52	\$16.97	\$14.18	\$68.19	\$45.18
Rental of Property	\$0.39	\$2.64	\$0.67	\$27.84	\$11.64
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Transfer Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$31.14	\$4.29	\$19.68	\$24.56	\$10.70
Sub-Total	\$122.81	\$84.75	\$124.23	\$360.03	\$263.07
Grand Total	\$892.50	\$862.77	\$901.60	\$2,206.47	\$1,541.87

1

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Staff, Commission on Local Government

Table 2.2

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FY 2001

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Revenue Category	Floyd County	Fluvanna County	Franklin County	Frederick County	Giles County
Property Tax Revenue					
Real Property Tax	\$257.88	\$313.33	\$310.38	\$356.55	\$202.14
Public Service Corporation Property Taxes	\$14.99	\$50.31	\$13.74	\$24.62	\$48.34
General Personal Property Tax	\$73.85	\$126.45	\$78.43	\$200.78	\$84.22
Mobile Homes Property Tax	\$5.34	\$0.82	\$4.97	\$2.39	\$3.27
Machinery and Tools Tax	\$10.10	\$1.91	\$7.66	\$76.20	\$119.92
Merchants' Capital Tax	\$2.84	--	\$10.19	--	\$10.98
Property Tax Penalties	\$4.47	\$8.85	\$4.51	\$7.42	\$5.91
Property Tax Interest	\$4.54	\$3.11	\$2.43	\$3.91	\$6.17
Sub-Total	\$374.00	\$504.78	\$432.32	\$671.87	\$480.94
All Other Tax Revenue					
Local Sales and Use Taxes	\$30.97	\$26.83	\$71.09	\$86.92	\$60.92
Consumers' Utility Taxes	\$41.54	\$37.54	\$38.06	\$46.03	\$14.72
Business License Taxes	--	--	\$0.07	\$41.49	--
Franchise License Taxes	\$2.68	\$3.04	\$4.77	\$10.85	\$2.32
Motor Vehicle License Taxes	\$25.62	\$17.50	\$19.12	\$15.22	\$8.33
Bank Stock Tax	\$0.06	\$1.12	\$2.87	\$1.36	--
Taxes on Recordation and Wills	\$1.27	\$8.32	\$5.05	\$6.36	\$0.02
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	--	--	\$2.49	\$3.73	\$1.86
Restaurant Food Tax	--	--	\$12.53	\$16.46	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$12.47	\$7.74	\$4.96	\$8.23	\$8.31
Other Non-Property Taxes	\$1.24	--	--	\$0.36	--
Sub-Total	\$115.85	\$102.09	\$161.01	\$237.01	\$96.48
Non-Tax Revenue					
Permits, Fees, and Licenses	\$5.54	\$12.11	\$6.68	\$13.75	\$5.48
Fines and Forfeitures	\$0.98	\$1.41	\$0.19	\$0.53	\$0.37
Charges for Services	\$97.37	\$89.98	\$62.75	\$166.87	\$97.67
Investment of Funds	\$27.61	\$64.12	\$28.80	\$44.29	\$18.51
Rental of Property	\$1.99	\$1.66	\$0.59	\$4.76	\$0.13
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Transfer Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$15.08	\$12.36	\$21.01	\$46.19	\$30.19
Sub-Total	\$148.57	\$181.64	\$120.02	\$276.40	\$152.35
Grand Total	\$638.41	\$788.51	\$713.34	\$1,185.28	\$729.77

1

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Staff, Commission on Local Government

Table 2.2

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Revenue Category	Gloucester County	Goochland County	Grayson County	Greene County	Greensville County
Property Tax Revenue					
Real Property Tax	\$467.82	\$756.19	\$211.80	\$344.73	\$169.20
Public Service Corporation Property Taxes	\$20.68	\$37.68	\$10.72	\$17.88	\$17.17
General Personal Property Tax	\$129.25	\$212.28	\$48.33	\$104.54	\$97.97
Mobile Homes Property Tax	\$4.97	\$1.10	\$3.90	--	\$4.31
Machinery and Tools Tax	\$3.33	\$15.83	\$13.63	\$54.34	\$60.56
Merchants' Capital Tax	--	--	\$2.37	--	--
Property Tax Penalties	\$6.96	\$12.55	\$2.41	\$8.67	\$7.13
Property Tax Interest	\$3.99	\$3.38	\$2.80	\$3.98	\$3.86
Sub-Total	\$637.00	\$1,039.02	\$295.96	\$534.14	\$360.20
All Other Tax Revenue					
Local Sales and Use Taxes	\$67.48	\$71.27	\$24.77	\$40.83	\$19.55
Consumers' Utility Taxes	\$34.23	\$34.97	\$33.64	\$28.97	\$33.51
Business License Taxes	\$28.47	\$26.44	--	\$13.11	\$17.62
Franchise License Taxes	\$2.23	\$1.88	\$7.68	\$3.35	\$4.76
Motor Vehicle License Taxes	\$17.56	\$25.93	\$12.23	\$21.76	\$14.16
Bank Stock Tax	\$5.21	\$3.71	\$0.51	\$0.69	\$1.83
Taxes on Recordation and Wills	\$5.20	\$14.42	\$2.47	\$7.20	\$2.81
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$2.09	--	--	\$0.29	\$3.83
Restaurant Food Tax	\$28.91	--	--	\$21.43	\$5.99
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$7.99	\$7.20	\$5.60	\$10.97	\$4.25
Other Non-Property Taxes	\$1.42	\$1.16	\$1.04	--	--
Sub-Total	\$200.81	\$186.97	\$87.94	\$148.59	\$108.30
Non-Tax Revenue					
Permits, Fees, and Licenses	\$5.40	\$28.06	\$9.84	\$10.90	\$4.09
Fines and Forfeitures	\$1.89	\$4.36	\$0.08	\$20.03	\$84.76
Charges for Services	\$108.18	\$67.93	\$172.06	\$152.93	\$174.71
Investment of Funds	\$11.94	\$38.37	\$26.34	\$5.57	\$48.55
Rental of Property	\$12.84	\$3.87	\$6.14	\$3.53	\$41.36
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Transfer Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$13.98	\$20.47	\$22.03	\$46.84	\$22.75
Sub-Total	\$154.23	\$163.04	\$236.49	\$239.82	\$376.24
Grand Total	\$992.03	\$1,389.04	\$620.39	\$922.54	\$844.74

1

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Table 2.2

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Revenue Category	Halifax County	Hanover County	Henrico County	Henry County	Highland County
Property Tax Revenue					
Real Property Tax	\$144.21	\$555.83	\$580.06	\$184.74	\$539.82
Public Service Corporation Property Taxes	\$73.63	\$27.75	\$29.13	\$11.22	\$38.07
General Personal Property Tax	\$61.70	\$211.28	\$190.78	\$33.05	\$79.34
Mobile Homes Property Tax	\$2.46	\$0.73	\$0.10	\$4.56	\$1.75
Machinery and Tools Tax	\$40.43	\$30.18	\$23.83	\$71.04	\$0.28
Merchants' Capital Tax	--	\$7.55	--	--	\$0.82
Property Tax Penalties	\$3.75	\$7.11	\$2.49	\$3.12	\$3.08
Property Tax Interest	\$2.34	\$3.15	\$1.46	\$2.02	\$3.23
Sub-Total	\$328.53	\$843.57	\$827.85	\$309.76	\$666.39
All Other Tax Revenue					
Local Sales and Use Taxes	\$56.88	\$124.22	\$171.92	\$71.28	\$28.51
Consumers' Utility Taxes	\$31.55	\$43.60	\$17.91	\$72.74	\$39.94
Business License Taxes	\$3.51	\$4.88	\$88.04	\$24.46	--
Franchise License Taxes	\$4.23	\$13.52	\$9.11	\$3.50	\$3.38
Motor Vehicle License Taxes	\$16.63	\$23.26	\$20.18	\$18.16	\$16.63
Bank Stock Tax	--	\$3.05	\$35.33	\$3.28	\$7.40
Taxes on Recordation and Wills	\$3.47	\$14.48	\$7.08	\$2.49	\$3.33
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$0.40	\$7.64	\$25.71	\$2.05	--
Restaurant Food Tax	--	--	--	\$27.04	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$7.58	\$7.15	\$8.60	\$2.05	--
Other Non-Property Taxes	\$1.27	--	\$12.25	--	\$1.09
Sub-Total	\$125.52	\$241.79	\$396.12	\$227.05	\$100.29
Non-Tax Revenue					
Permits, Fees, and Licenses	\$2.95	\$15.43	\$16.41	\$3.10	\$7.83
Fines and Forfeitures	\$1.05	\$4.56	\$7.00	\$1.42	\$0.51
Charges for Services	\$90.47	\$94.64	\$96.99	\$64.51	\$154.80
Investment of Funds	\$22.71	\$27.56	\$65.75	\$13.69	\$35.87
Rental of Property	\$10.57	\$2.21	\$1.34	\$1.96	\$5.85
Payments in Lieu of Taxes from Enterprise Activities	--	--	\$14.37	--	--
Interlocal Transfer Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$14.31	\$18.28	\$12.41	\$13.69	\$8.15
Sub-Total	\$142.06	\$162.68	\$214.26	\$98.37	\$213.02
Grand Total	\$596.11	\$1,248.04	\$1,438.23	\$635.17	\$979.70

1

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Revenue Category	Isle of Wight County	James City County	King & Queen County	King George County	King William County
Property Tax Revenue					
Real Property Tax	\$380.86	\$857.12	\$379.21	\$389.99	\$333.53
Public Service Corporation Property Taxes	\$23.05	\$27.65	\$20.47	\$18.68	\$18.15
General Personal Property Tax	\$154.06	\$205.36	\$145.71	\$95.60	\$106.33
Mobile Homes Property Tax	\$5.26	--	\$5.93	\$2.69	--
Machinery and Tools Tax	\$210.64	\$106.24	\$17.99	\$56.08	\$114.98
Merchants' Capital Tax	--	--	\$1.82	--	\$3.93
Property Tax Penalties	\$6.72	\$8.09	\$8.79	\$7.72	\$7.24
Property Tax Interest	\$5.08	\$3.31	\$6.97	\$5.06	\$4.51
Sub-Total	\$785.67	\$1,207.77	\$586.90	\$575.82	\$588.67
All Other Tax Revenue					
Local Sales and Use Taxes	\$47.30	\$139.91	\$27.21	\$49.02	\$38.25
Consumers' Utility Taxes	\$18.32	--	\$36.92	\$17.48	\$25.98
Business License Taxes	\$12.47	\$77.43	--	\$51.37	--
Franchise License Taxes	\$7.68	\$3.52	\$5.66	\$2.45	\$4.36
Motor Vehicle License Taxes	\$14.54	\$0.94	\$23.70	\$21.12	\$18.16
Bank Stock Tax	--	--	\$1.56	\$2.14	\$2.76
Taxes on Recordation and Wills	\$4.93	\$10.13	\$2.46	\$5.57	\$5.38
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$1.42	\$42.01	--	\$2.15	--
Restaurant Food Tax	--	\$72.35	--	\$21.19	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$5.73	\$12.42	\$6.81	\$12.66	\$12.00
Other Non-Property Taxes	\$2.11	\$4.71	\$1.40	\$0.12	--
Sub-Total	\$114.50	\$363.43	\$105.71	\$185.25	\$106.88
Non-Tax Revenue					
Permits, Fees, and Licenses	\$14.15	\$32.50	\$6.81	\$390.73	\$8.34
Fines and Forfeitures	\$1.95	\$3.68	\$12.31	\$7.44	\$6.41
Charges for Services	\$127.58	\$112.98	\$456.70	\$76.90	\$111.90
Investment of Funds	\$30.63	\$44.37	\$29.76	\$33.91	\$15.00
Rental of Property	\$2.56	\$0.002	\$13.92	\$1.80	\$4.51
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Transfer Payments	\$0.49	--	--	--	--
Miscellaneous Non-Tax Sources	\$19.85	\$24.64	\$16.21	\$33.02	\$17.40
Sub-Total	\$197.20	\$218.16	\$535.70	\$543.80	\$163.56
Grand Total	\$1,097.38	\$1,789.36	\$1,228.32	\$1,304.88	\$859.11

1

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Data Sources: Auditor of Public Accounts, [Comparative Report of Local Government Revenues and Expenditures, FY 2001](#), Exhibits B and B-2 (as supplemented by county and city audit reports); and Weldon Cooper Center for Public Service, University of Virginia, "Revised 1991-99 Population Estimates" (electronic dataset including corrected 2000 population counts), December 20, 2002.

Staff, Commission on Local Government

Table 2.2

Per Capita Distribution/¹
of
Local Revenue by Category and Jurisdiction
for
Counties and Cities in Virginia
FY 2001

[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Lancaster County	Lee County	Loudoun County	Louisa County	Lunenburg County
Property Tax Revenue					
Real Property Tax	\$515.00	\$155.17	\$1,184.97	\$356.75	\$148.59
Public Service Corporation Property Taxes	\$16.91	\$13.82	\$33.22	\$493.39	\$11.56
General Personal Property Tax	\$125.89	\$37.83	\$300.45	\$72.92	\$109.43
Mobile Homes Property Tax	--	\$3.02	\$0.07	\$0.20	\$2.63
Machinery and Tools Tax	\$0.26	\$27.59	\$7.03	\$18.32	\$12.17
Merchants' Capital Tax	\$6.30	\$2.46	--	\$2.94	\$1.84
Property Tax Penalties	\$8.19	\$4.63	\$9.00	\$5.91	\$3.94
Property Tax Interest	\$2.00	\$7.95	\$4.29	\$2.33	\$0.53
Sub-Total	\$674.55	\$252.46	\$1,539.02	\$952.77	\$290.68
All Other Tax Revenue					
Local Sales and Use Taxes	\$73.59	\$40.68	\$183.06	\$40.45	\$22.94
Consumers' Utility Taxes	--	\$20.01	\$43.73	\$15.02	\$22.30
Business License Taxes	--	--	\$72.77	\$6.06	--
Franchise License Taxes	\$4.66	\$0.50	\$4.39	\$0.92	\$2.38
Motor Vehicle License Taxes	\$15.09	\$7.07	\$18.93	\$14.15	\$11.53
Bank Stock Tax	\$1.20	\$2.00	\$1.09	--	--
Taxes on Recordation and Wills	\$6.73	\$1.29	\$23.72	\$7.58	\$2.27
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	\$0.04	--	--	--
Transient Occupancy Tax	--	\$0.14	\$22.31	--	--
Restaurant Food Tax	--	--	--	--	--
Coal, Oil, and Gas Taxes	--	\$13.07	--	--	--
E-911 Service Tax	\$6.67	--	\$8.99	--	\$7.73
Other Non-Property Taxes	\$1.44	\$4.25	--	--	\$0.53
Sub-Total	\$109.37	\$89.04	\$378.98	\$84.17	\$69.68
Non-Tax Revenue					
Permits, Fees, and Licenses	\$9.72	\$0.79	\$85.61	\$10.85	\$2.93
Fines and Forfeitures	\$1.17	\$0.06	\$9.12	\$2.13	\$0.82
Charges for Services	\$73.22	\$49.71	\$88.69	\$98.14	\$142.45
Investment of Funds	\$10.49	\$16.17	\$54.44	\$48.95	\$34.76
Rental of Property	\$3.32	\$2.60	\$4.03	\$0.54	\$4.35
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Transfer Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$9.33	\$15.63	\$2.94	\$14.89	\$12.86
Sub-Total	\$107.25	\$84.96	\$244.83	\$175.50	\$198.17
Grand Total	\$891.18	\$426.46	\$2,162.84	\$1,212.44	\$558.53

1

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Staff, Commission on Local Government

Table 2.2

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Revenue Category	Madison County	Mathews County	Mecklenburg County	Middlesex County	Montgomery County
Property Tax Revenue					
Real Property Tax	\$358.30	\$535.07	\$205.78	\$479.76	\$258.47
Public Service Corporation Property Taxes	\$19.27	\$16.23	\$13.60	\$19.04	\$12.88
General Personal Property Tax	\$112.86	\$158.64	\$107.10	\$184.95	\$48.39
Mobile Homes Property Tax	\$0.60	\$6.49	\$3.36	\$7.13	\$2.68
Machinery and Tools Tax	\$4.33	\$9.89	\$38.44	\$0.65	\$24.73
Merchants' Capital Tax	\$8.84	--	\$9.31	\$3.03	\$37.90
Property Tax Penalties	\$7.30	\$8.31	\$4.35	\$6.65	\$2.85
Property Tax Interest	\$2.60	\$2.99	\$1.59	\$4.30	\$0.82
Sub-Total	\$514.11	\$737.62	\$383.53	\$705.49	\$388.72
All Other Tax Revenue					
Local Sales and Use Taxes	\$51.49	\$30.45	\$73.33	\$66.50	\$70.21
Consumers' Utility Taxes	\$45.12	\$29.02	\$7.78	\$39.04	\$14.70
Business License Taxes	--	\$15.57	--	\$0.01	--
Franchise License Taxes	\$5.26	\$5.74	\$0.39	\$2.32	\$1.19
Motor Vehicle License Taxes	\$24.76	\$21.30	\$18.34	\$22.64	\$5.93
Bank Stock Tax	\$4.15	\$5.87	--	\$3.08	\$0.46
Taxes on Recordation and Wills	\$3.23	\$5.16	\$4.28	\$8.38	\$3.87
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	--	--	\$0.23	--	\$0.02
Restaurant Food Tax	\$21.73	--	--	--	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$9.55	\$14.11	\$20.51	\$16.68	\$0.93
Other Non-Property Taxes	--	\$1.51	\$0.07	--	\$0.40
Sub-Total	\$165.28	\$128.75	\$124.92	\$158.65	\$97.72
Non-Tax Revenue					
Permits, Fees, and Licenses	\$9.40	\$7.93	\$4.10	\$17.65	\$2.39
Fines and Forfeitures	\$17.88	\$0.99	\$1.70	\$0.64	\$1.02
Charges for Services	\$118.27	\$87.85	\$82.42	\$85.20	\$70.96
Investment of Funds	\$14.71	\$23.34	\$14.93	\$23.75	\$10.51
Rental of Property	\$6.18	\$5.54	\$7.68	\$9.77	\$2.03
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Transfer Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$25.85	\$28.88	\$15.20	\$17.97	\$40.00
Sub-Total	\$192.27	\$154.53	\$126.03	\$154.97	\$126.91
Grand Total	\$871.66	\$1,020.90	\$634.48	\$1,019.11	\$613.35

1

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Staff, Commission on Local Government

Table 2.2

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FY 2001

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Revenue Category	Nelson County	New Kent County	Northampton County	Northumberland County	Nottoway County
Property Tax Revenue					
Real Property Tax	\$553.32	\$493.53	\$335.81	\$510.36	\$170.17
Public Service Corporation Property Taxes	\$34.16	\$35.56	\$15.84	\$15.66	\$20.98
General Personal Property Tax	\$109.64	\$166.22	\$134.70	\$147.73	\$80.17
Mobile Homes Property Tax	\$2.77	\$1.07	\$1.66	\$3.50	\$1.47
Machinery and Tools Tax	\$2.23	\$0.40	\$4.89	\$13.75	\$9.94
Merchants' Capital Tax	--	--	\$5.50	\$5.07	--
Property Tax Penalties	\$7.22	\$8.05	\$3.27	\$7.32	\$5.42
Property Tax Interest	\$5.82	\$3.83	\$4.79	\$5.22	\$3.09
Sub-Total	\$715.15	\$708.66	\$506.46	\$708.62	\$291.26
All Other Tax Revenue					
Local Sales and Use Taxes	\$49.22	\$48.80	\$72.87	\$42.02	\$52.04
Consumers' Utility Taxes	\$30.51	\$21.35	\$38.43	--	\$26.31
Business License Taxes	\$1.74	\$42.59	\$3.93	--	\$7.24
Franchise License Taxes	\$3.42	--	\$1.79	\$7.51	\$1.55
Motor Vehicle License Taxes	\$18.77	\$20.99	\$13.75	\$24.91	\$8.45
Bank Stock Tax	\$4.55	--	--	\$9.33	--
Taxes on Recordation and Wills	\$8.65	\$7.64	\$0.45	\$5.64	\$1.75
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$13.61	--	\$6.22	--	\$0.85
Restaurant Food Tax	\$28.02	--	--	--	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$15.47	\$14.85	--	\$7.78	\$6.30
Other Non-Property Taxes	--	--	--	--	\$0.63
Sub-Total	\$173.97	\$156.23	\$137.45	\$97.19	\$105.12
Non-Tax Revenue					
Permits, Fees, and Licenses	\$13.44	\$16.56	\$7.55	\$9.87	\$2.57
Fines and Forfeitures	\$3.57	\$6.25	\$1.62	\$0.52	\$0.23
Charges for Services	\$63.86	\$30.27	\$169.64	\$139.94	\$112.79
Investment of Funds	\$35.18	\$50.24	\$25.99	\$19.20	\$33.37
Rental of Property	\$0.16	\$1.97	\$0.53	\$1.11	\$9.28
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Transfer Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$64.99	\$52.16	\$39.42	\$21.44	\$19.54
Sub-Total	\$181.21	\$157.45	\$244.74	\$192.07	\$177.77
Grand Total	\$1,070.33	\$1,022.33	\$888.65	\$997.88	\$574.14

1

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Data Sources: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2001, Exhibits B and B-2 (as supplemented by county and city audit reports); and Weldon Cooper Center for Public Service, University of Virginia, "Revised 1991-99 Population Estimates" (electronic dataset including corrected 2000 population counts), December 20, 2002.

Staff, Commission on Local Government

Table 2.2

Per Capita Distribution/¹
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FY 2001

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Revenue Category	Orange County	Page County	Patrick County	Pittsylvania County	Powhatan County
Property Tax Revenue					
Real Property Tax	\$404.89	\$271.85	\$194.70	\$178.83	\$654.28
Public Service Corporation Property Taxes	\$28.23	\$19.02	\$11.40	\$19.04	\$21.77
General Personal Property Tax	\$115.05	\$147.67	\$63.25	\$78.48	\$129.63
Mobile Homes Property Tax	\$1.91	--	\$4.75	\$7.58	\$0.16
Machinery and Tools Tax	\$51.11	--	\$32.39	\$24.29	\$11.03
Merchants' Capital Tax	\$4.80	--	--	\$3.22	--
Property Tax Penalties	\$8.06	\$5.33	\$2.26	\$5.39	\$8.56
Property Tax Interest	\$2.84	\$3.49	\$3.13	\$1.48	\$4.75
Sub-Total	\$616.89	\$447.35	\$311.88	\$318.31	\$830.18
All Other Tax Revenue					
Local Sales and Use Taxes	\$55.16	\$46.54	\$31.31	\$26.06	\$35.83
Consumers' Utility Taxes	\$34.51	--	\$33.81	\$25.99	\$36.79
Business License Taxes	--	\$7.34	--	\$1.82	\$2.36
Franchise License Taxes	\$5.04	--	\$2.64	\$1.55	\$5.90
Motor Vehicle License Taxes	\$19.61	\$13.10	\$22.68	\$21.76	\$23.04
Bank Stock Tax	\$1.08	--	\$4.87	\$0.24	\$3.62
Taxes on Recordation and Wills	\$5.58	\$3.59	\$2.01	\$3.02	\$5.36
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$1.01	\$10.83	--	--	--
Restaurant Food Tax	--	\$10.45	--	--	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$12.69	\$14.72	\$11.31	\$15.84	\$13.46
Other Non-Property Taxes	\$1.28	\$0.84	\$13.02	\$1.07	\$1.57
Sub-Total	\$135.97	\$107.41	\$121.65	\$97.34	\$127.93
Non-Tax Revenue					
Permits, Fees, and Licenses	\$11.11	\$4.94	\$2.19	\$2.02	\$38.46
Fines and Forfeitures	\$0.09	\$0.14	\$0.77	\$0.58	\$2.30
Charges for Services	\$126.85	\$145.06	\$105.73	\$61.85	\$53.07
Investment of Funds	\$22.27	\$11.31	\$8.59	\$16.78	\$11.90
Rental of Property	\$4.15	\$1.49	\$0.84	\$1.83	\$10.02
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Transfer Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$16.22	\$18.65	\$22.49	\$4.93	\$16.13
Sub-Total	\$180.69	\$181.59	\$140.59	\$87.99	\$131.88
Grand Total	\$933.55	\$736.34	\$574.12	\$503.63	\$1,089.99

1

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Revenue Category	Prince Edward County	Prince George County	Prince William County	Pulaski County	Rappahannock County
Property Tax Revenue					
Real Property Tax	\$185.09	\$302.63	\$799.19	\$212.77	\$714.08
Public Service Corporation Property Taxes	\$15.25	\$17.03	\$44.36	\$15.11	\$28.16
General Personal Property Tax	\$81.35	\$97.04	\$144.25	\$94.75	\$121.06
Mobile Homes Property Tax	\$3.14	\$2.46	\$0.31	\$1.46	\$0.04
Machinery and Tools Tax	\$6.65	\$3.41	\$2.75	\$66.79	--
Merchants' Capital Tax	\$16.19	--	--	\$9.86	--
Property Tax Penalties	\$5.08	\$3.46	\$7.51	\$3.62	\$8.03
Property Tax Interest	\$2.96	\$1.99	\$7.07	\$3.01	\$9.71
Sub-Total	\$315.71	\$428.02	\$1,005.44	\$407.37	\$881.07
All Other Tax Revenue					
Local Sales and Use Taxes	\$99.61	\$30.68	\$112.54	\$58.13	\$43.90
Consumers' Utility Taxes	\$23.28	\$23.81	\$63.41	\$28.94	\$39.74
Business License Taxes	--	\$14.52	\$42.04	--	--
Franchise License Taxes	\$2.93	\$5.33	\$3.32	\$1.60	\$5.95
Motor Vehicle License Taxes	\$10.95	\$14.73	\$16.69	\$12.01	\$23.71
Bank Stock Tax	--	\$2.24	\$1.79	\$0.59	\$0.91
Taxes on Recordation and Wills	\$2.61	\$4.09	\$10.03	\$2.78	\$9.64
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	--	\$6.44	\$7.72	\$4.84	--
Restaurant Food Tax	--	\$15.78	--	\$17.00	\$17.78
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$3.02	\$9.68	\$7.24	\$2.75	\$11.00
Other Non-Property Taxes	--	\$1.51	\$0.46	\$4.54	--
Sub-Total	\$142.40	\$128.81	\$265.23	\$133.18	\$152.63
Non-Tax Revenue					
Permits, Fees, and Licenses	\$2.48	\$13.03	\$59.14	\$3.85	\$13.73
Fines and Forfeitures	\$0.11	\$7.11	\$7.28	\$1.08	\$4.51
Charges for Services	\$113.82	\$80.38	\$169.49	\$163.22	\$92.73
Investment of Funds	\$24.32	\$32.15	\$65.73	\$19.39	\$25.62
Rental of Property	\$16.19	\$30.79	\$3.08	\$0.09	\$0.98
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Transfer Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$12.84	\$6.32	\$19.16	\$14.08	\$29.49
Sub-Total	\$169.76	\$169.79	\$323.89	\$201.71	\$167.07
Grand Total	\$627.87	\$726.62	\$1,594.57	\$742.26	\$1,200.78

1

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Revenue Category	Richmond County	Roanoke County	Rockbridge County	Rockingham County	Russell County
Property Tax Revenue					
Real Property Tax	\$215.08	\$594.66	\$348.52	\$330.64	\$150.66
Public Service Corporation Property Taxes	\$25.78	\$26.14	\$25.49	\$14.86	\$42.94
General Personal Property Tax	\$111.00	\$129.45	\$108.21	\$109.25	\$50.65
Mobile Homes Property Tax	\$2.61	\$0.86	\$2.80	\$3.71	\$2.45
Machinery and Tools Tax	\$0.53	\$11.45	\$22.35	\$66.30	\$32.59
Merchants' Capital Tax	\$5.86	--	--	\$10.24	\$0.59
Property Tax Penalties	\$4.30	\$4.59	\$9.71	\$5.28	\$2.40
Property Tax Interest	\$2.47	\$1.72	\$3.76	\$3.13	\$4.66
Sub-Total	\$367.63	\$768.88	\$520.86	\$543.41	\$286.95
All Other Tax Revenue					
Local Sales and Use Taxes	\$126.52	\$72.39	\$80.31	\$52.41	\$38.93
Consumers' Utility Taxes	--	\$52.01	\$37.06	\$22.57	\$29.78
Business License Taxes	--	\$47.56	\$26.56	--	--
Franchise License Taxes	--	\$22.25	\$1.15	\$4.12	\$0.02
Motor Vehicle License Taxes	\$17.87	\$19.44	\$19.15	\$15.42	\$9.41
Bank Stock Tax	--	\$4.67	\$4.53	\$0.23	\$1.01
Taxes on Recordation and Wills	\$2.82	\$8.61	\$5.71	\$4.36	\$1.83
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	\$1.34	--	--	--
Transient Occupancy Tax	--	\$6.40	\$25.17	\$1.13	--
Restaurant Food Tax	--	\$29.27	\$45.09	--	--
Coal, Oil, and Gas Taxes	--	--	--	--	\$30.45
E-911 Service Tax	\$11.22	\$9.38	\$7.92	\$6.98	\$0.01
Other Non-Property Taxes	--	--	--	--	--
Sub-Total	\$158.43	\$273.32	\$252.66	\$107.22	\$111.45
Non-Tax Revenue					
Permits, Fees, and Licenses	\$7.26	\$7.48	\$10.40	\$7.82	\$1.56
Fines and Forfeitures	\$2.72	\$6.43	\$1.43	\$2.66	\$0.59
Charges for Services	\$166.68	\$78.09	\$206.97	\$135.24	\$99.07
Investment of Funds	\$18.05	\$34.24	\$13.32	\$30.93	\$16.26
Rental of Property	\$18.87	\$1.48	\$5.35	\$3.74	\$0.07
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Transfer Payments	--	\$0.21	\$1.51	--	--
Miscellaneous Non-Tax Sources	\$63.96	\$5.45	\$31.15	\$98.14	\$43.22
Sub-Total	\$277.54	\$133.37	\$270.13	\$278.53	\$160.77
Grand Total	\$803.60	\$1,175.57	\$1,043.64	\$929.16	\$559.16

1

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Table 2.2

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Revenue Category	Scott County	Shenandoah County	Smyth County	Southampton County	Spotsylvania County
Property Tax Revenue					
Real Property Tax	\$197.50	\$333.61	\$188.33	\$283.50	\$607.15
Public Service Corporation Property Taxes	\$18.04	\$23.18	\$18.46	\$17.86	\$25.87
General Personal Property Tax	\$32.83	\$109.32	\$81.37	\$132.86	\$148.46
Mobile Homes Property Tax	\$4.09	\$0.49	\$3.20	\$3.21	\$1.67
Machinery and Tools Tax	\$3.51	\$35.95	\$30.78	\$58.98	\$10.75
Merchants' Capital Tax	\$4.02	\$5.60	\$5.35	\$7.12	--
Property Tax Penalties	\$1.58	\$6.90	\$5.45	\$7.77	\$8.63
Property Tax Interest	\$2.03	\$2.73	\$3.92	\$3.41	\$4.84
Sub-Total	\$263.59	\$517.79	\$336.86	\$514.70	\$807.37
All Other Tax Revenue					
Local Sales and Use Taxes	\$47.90	\$62.78	\$48.61	\$17.80	\$102.44
Consumers' Utility Taxes	\$34.46	\$28.81	\$28.06	\$44.68	\$40.78
Business License Taxes	--	--	--	\$5.76	\$26.03
Franchise License Taxes	\$2.78	\$3.88	\$5.65	\$0.69	\$9.17
Motor Vehicle License Taxes	\$18.74	\$16.75	\$8.90	\$17.03	\$18.23
Bank Stock Tax	\$0.30	--	\$0.42	--	\$2.26
Taxes on Recordation and Wills	\$2.80	\$4.12	\$1.83	\$3.54	\$14.90
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$0.49	\$3.51	--	--	\$7.74
Restaurant Food Tax	--	--	--	--	\$39.60
Coal, Oil, and Gas Taxes	\$0.10	--	--	--	--
E-911 Service Tax	\$2.15	\$13.02	\$8.96	\$8.37	\$8.25
Other Non-Property Taxes	--	--	\$1.35	--	\$0.76
Sub-Total	\$109.71	\$132.86	\$103.78	\$97.88	\$270.16
Non-Tax Revenue					
Permits, Fees, and Licenses	\$2.36	\$8.31	\$1.48	\$4.81	\$24.37
Fines and Forfeitures	\$0.10	\$0.98	\$0.65	\$17.20	\$3.62
Charges for Services	\$55.61	\$95.16	\$139.58	\$74.84	\$92.76
Investment of Funds	\$9.60	\$18.44	\$21.33	\$19.56	\$17.96
Rental of Property	\$12.57	\$2.49	\$4.75	\$2.23	\$11.26
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Transfer Payments	--	--	--	\$40.17	--
Miscellaneous Non-Tax Sources	\$20.74	\$18.43	\$9.41	\$19.11	\$8.40
Sub-Total	\$100.98	\$143.82	\$177.21	\$177.92	\$158.38
Grand Total	\$474.28	\$794.47	\$617.85	\$790.50	\$1,235.91

1

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Data Sources: Auditor of Public Accounts, [Comparative Report of Local Government Revenues and Expenditures, FY 2001](#), Exhibits B and B-2 (as supplemented by county and city audit reports); and Weldon Cooper Center for Public Service, University of Virginia, "Revised 1991-99 Population Estimates" (electronic dataset including corrected 2000 population counts), December 20, 2002.

Staff, Commission on Local Government

Table 2.2

Per Capita Distribution/¹
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for
Counties and Cities in Virginia
FY 2001

[The symbol '-' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Stafford County	Surry County	Sussex County	Tazewell County	Warren County
Property Tax Revenue					
Real Property Tax	\$668.39	\$427.37	\$210.22	\$181.38	\$411.35
Public Service Corporation Property Taxes	\$26.07	\$1,487.20	\$27.93	\$12.37	\$14.80
General Personal Property Tax	\$131.44	\$99.09	\$132.81	\$86.51	\$138.68
Mobile Homes Property Tax	\$2.07	\$3.73	\$4.84	\$2.79	\$0.58
Machinery and Tools Tax	\$1.31	--	\$52.75	\$25.96	\$15.19
Merchants' Capital Tax	\$5.54	--	\$5.74	\$16.97	--
Property Tax Penalties	\$7.06	\$5.37	\$7.08	\$6.39	\$6.98
Property Tax Interest	\$5.93	\$9.82	\$1.99	\$4.12	\$5.67
Sub-Total	\$847.82	\$2,032.58	\$443.35	\$336.51	\$593.27
All Other Tax Revenue					
Local Sales and Use Taxes	\$63.96	\$25.13	\$32.55	\$85.63	\$50.72
Consumers' Utility Taxes	\$52.84	--	\$12.43	\$16.75	\$14.63
Business License Taxes	--	\$6.75	\$3.42	--	\$28.25
Franchise License Taxes	\$5.61	--	\$0.09	\$2.54	--
Motor Vehicle License Taxes	\$17.89	\$8.10	\$13.15	\$5.61	\$11.81
Bank Stock Tax	\$1.16	--	\$0.36	\$0.83	--
Taxes on Recordation and Wills	\$16.33	\$2.70	\$1.98	\$2.34	\$7.19
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$8.39	--	--	--	\$0.04
Restaurant Food Tax	\$30.02	--	--	--	--
Coal, Oil, and Gas Taxes	--	--	--	\$16.66	--
E-911 Service Tax	\$14.70	\$8.27	\$10.80	\$8.86	\$6.43
Other Non-Property Taxes	\$21.01	\$1.05	\$1.40	--	\$1.07
Sub-Total	\$231.90	\$52.00	\$76.19	\$139.22	\$120.14
Non-Tax Revenue					
Permits, Fees, and Licenses	\$32.91	\$2.91	\$3.68	\$5.71	\$18.08
Fines and Forfeitures	\$4.32	\$1.96	\$12.83	\$2.37	\$0.21
Charges for Services	\$113.88	\$110.87	\$323.13	\$86.12	\$54.06
Investment of Funds	\$22.02	\$67.18	\$17.84	\$16.17	\$32.06
Rental of Property	\$1.11	\$13.64	\$5.11	\$0.55	\$4.49
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Transfer Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$69.52	\$37.05	\$28.74	\$31.36	\$120.35
Sub-Total	\$243.77	\$233.62	\$391.34	\$142.29	\$229.26
Grand Total	\$1,323.49	\$2,318.19	\$910.88	\$618.02	\$942.66

1

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Staff, Commission on Local Government

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Revenue Category	Washington County	Westmoreland County	Wise County	Wythe County	York County
Property Tax Revenue					
Real Property Tax	\$231.20	\$329.44	\$130.52	\$240.29	\$565.82
Public Service Corporation Property Taxes	\$12.64	\$14.73	\$9.83	\$20.22	\$64.58
General Personal Property Tax	\$65.41	\$89.67	\$59.28	\$96.18	\$136.55
Mobile Homes Property Tax	\$2.48	\$2.65	\$4.71	\$5.39	\$0.61
Machinery and Tools Tax	\$46.50	\$7.76	\$52.56	\$35.20	\$23.78
Merchants' Capital Tax	--	\$2.44	\$15.90	\$10.39	\$2.98
Property Tax Penalties	\$4.19	\$6.48	\$5.78	\$3.30	\$6.64
Property Tax Interest	\$2.90	\$3.35	\$3.34	\$4.43	\$2.23
Sub-Total	\$365.31	\$456.52	\$281.93	\$415.41	\$803.19
All Other Tax Revenue					
Local Sales and Use Taxes	\$85.04	\$30.53	\$54.59	\$80.44	\$85.86
Consumers' Utility Taxes	\$29.15	--	\$21.01	\$31.49	\$1.48
Business License Taxes	--	--	--	--	\$57.80
Franchise License Taxes	\$6.21	\$5.53	\$8.17	\$5.24	\$8.24
Motor Vehicle License Taxes	\$13.77	\$20.67	\$2.54	\$12.42	\$19.65
Bank Stock Tax	\$0.49	\$0.31	--	\$0.48	\$2.28
Taxes on Recordation and Wills	\$3.20	\$3.60	\$1.45	\$2.67	\$10.27
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$0.49	--	--	\$4.08	\$32.51
Restaurant Food Tax	--	--	--	\$17.98	\$49.55
Coal, Oil, and Gas Taxes	--	--	\$171.31	--	--
E-911 Service Tax	\$4.18	\$10.93	\$5.76	\$6.84	\$13.63
Other Non-Property Taxes	\$0.06	--	--	--	\$0.57
Sub-Total	\$142.59	\$71.57	\$264.83	\$161.65	\$281.84
Non-Tax Revenue					
Permits, Fees, and Licenses	\$3.73	\$9.68	\$0.62	\$4.58	\$10.33
Fines and Forfeitures	\$0.69	\$1.20	\$0.13	\$20.41	\$2.01
Charges for Services	\$96.07	\$179.76	\$74.58	\$191.56	\$135.60
Investment of Funds	\$18.43	\$22.26	\$20.65	\$37.45	\$35.57
Rental of Property	\$5.82	\$0.62	\$2.26	\$0.16	\$15.93
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Transfer Payments	\$0.29	--	--	--	--
Miscellaneous Non-Tax Sources	\$13.50	\$44.86	\$9.36	\$33.48	\$12.80
Sub-Total	\$138.54	\$258.38	\$107.60	\$287.65	\$212.24
Grand Total	\$646.45	\$786.47	\$654.35	\$864.71	\$1,297.27

1

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Staff, Commission on Local Government

Table 2.2

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Revenue Category	Alexandria City	Bedford City	Bristol City	Buena Vista City	Charlottesville City
Property Tax Revenue					
Real Property Tax	\$1,141.29	\$328.75	\$371.59	\$295.19	\$613.36
Public Service Corporation Property Taxes	\$47.96	\$14.12	\$7.79	\$15.93	\$36.83
General Personal Property Tax	\$270.90	\$82.06	\$44.55	\$167.33	\$112.05
Mobile Homes Property Tax	--	--	\$1.43	\$0.88	\$0.23
Machinery and Tools Tax	\$3.67	\$60.53	\$105.42	\$14.32	\$3.35
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	\$11.89	\$3.89	\$3.27	\$4.74	\$6.42
Property Tax Interest	\$3.64	\$0.77	\$3.76	\$2.62	\$3.36
Sub-Total	\$1,479.35	\$490.12	\$537.82	\$501.01	\$775.61
All Other Tax Revenue					
Local Sales and Use Taxes	\$161.60	\$153.65	\$196.69	\$50.10	\$199.67
Consumers' Utility Taxes	\$124.70	--	\$19.54	\$72.49	\$160.20
Business License Taxes	\$161.85	\$54.77	\$68.69	\$31.25	\$101.42
Franchise License Taxes	\$7.03	\$4.26	\$9.24	\$8.39	\$7.16
Motor Vehicle License Taxes	\$17.52	\$15.61	\$11.81	\$16.15	\$12.17
Bank Stock Tax	\$10.94	\$16.15	\$12.71	\$6.76	\$21.58
Taxes on Recordation and Wills	\$11.70	\$5.14	\$8.16	\$3.05	\$4.33
Tobacco Taxes	\$12.53	\$24.56	\$9.18	--	\$9.02
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$45.43	\$8.98	\$21.77	\$2.42	\$36.71
Restaurant Food Tax	\$66.00	\$65.31	\$141.38	\$23.73	\$88.51
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$7.33	\$15.85	\$9.87	\$11.08	\$9.66
Other Non-Property Taxes	\$6.34	--	--	\$8.49	--
Sub-Total	\$632.97	\$364.29	\$509.03	\$233.91	\$650.43
Non-Tax Revenue					
Permits, Fees, and Licenses	\$31.69	\$3.36	\$5.51	\$2.86	\$7.44
Fines and Forfeitures	\$32.09	\$5.59	\$10.54	\$4.17	\$10.15
Charges for Services	\$126.18	\$197.43	\$407.00	\$233.86	\$284.88
Investment of Funds	\$67.38	\$95.70	\$16.97	\$23.18	\$61.74
Rental of Property	\$18.51	\$2.43	\$9.68	\$4.13	\$7.36
Payments in Lieu of Taxes from Enterprise Activities	--	--	\$20.15	--	\$61.33
Interlocal Transfer Payments	--	\$20.76	--	--	\$151.95
Miscellaneous Non-Tax Sources	\$31.63	\$22.05	\$66.71	\$52.03	\$40.11
Sub-Total	\$307.49	\$347.32	\$536.57	\$320.24	\$624.96
Grand Total	\$2,419.81	\$1,201.73	\$1,583.42	\$1,055.15	\$2,051.00

1

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Staff, Commission on Local Government

Table 2.2

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Revenue Category	Chesapeake City	Clifton Forge City	Colonial Heights City	Covington City	Danville City
Property Tax Revenue					
Real Property Tax	\$636.10	\$291.58	\$659.92	\$249.58	\$249.04
Public Service Corporation Property Taxes	\$46.69	\$36.90	\$13.17	\$24.21	\$8.85
General Personal Property Tax	\$139.87	\$75.65	\$171.92	\$95.00	\$108.53
Mobile Homes Property Tax	\$0.84	\$0.12	--	\$2.06	\$0.73
Machinery and Tools Tax	\$15.94	\$1.57	\$1.39	\$612.73	\$25.84
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	\$8.31	\$5.14	\$3.88	\$6.41	\$5.79
Property Tax Interest	\$3.26	\$3.90	\$5.74	\$3.40	\$3.06
Sub-Total	\$851.01	\$414.86	\$856.01	\$993.38	\$401.83
All Other Tax Revenue					
Local Sales and Use Taxes	\$122.16	\$55.18	\$320.74	\$178.25	\$139.82
Consumers' Utility Taxes	\$76.91	\$64.03	\$75.59	\$79.88	\$27.08
Business License Taxes	\$84.11	\$35.90	\$123.63	\$83.12	\$69.41
Franchise License Taxes	\$9.22	\$5.81	\$3.43	\$4.20	\$33.06
Motor Vehicle License Taxes	\$19.49	\$14.34	\$20.52	\$11.90	\$21.02
Bank Stock Tax	\$3.63	\$19.13	\$10.08	\$19.98	\$17.20
Taxes on Recordation and Wills	\$5.55	\$2.15	\$3.51	\$3.34	\$2.54
Tobacco Taxes	\$14.05	\$4.90	--	--	--
Admission and Amusement Taxes	\$3.22	--	--	--	--
Transient Occupancy Tax	\$9.37	--	\$5.84	\$0.60	\$2.52
Restaurant Food Tax	\$60.51	\$32.09	\$162.13	\$54.16	\$72.27
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$12.05	--	\$7.94	\$2.43	\$5.09
Other Non-Property Taxes	\$2.72	--	--	\$2.72	\$0.72
Sub-Total	\$422.95	\$233.52	\$733.40	\$440.58	\$390.74
Non-Tax Revenue					
Permits, Fees, and Licenses	\$8.78	\$1.91	\$7.44	\$2.44	\$4.32
Fines and Forfeitures	\$8.80	\$3.73	\$14.76	\$1.84	\$11.08
Charges for Services	\$78.96	\$132.99	\$160.61	\$233.07	\$144.70
Investment of Funds	\$26.81	\$17.58	\$42.36	\$37.82	\$45.71
Rental of Property	\$15.72	\$0.62	\$2.53	\$0.48	\$8.20
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Transfer Payments	--	\$35.32	--	--	--
Miscellaneous Non-Tax Sources	\$12.31	\$167.88	\$27.60	\$26.39	\$21.38
Sub-Total	\$151.39	\$360.03	\$255.30	\$302.03	\$235.39
Grand Total	\$1,425.35	\$1,008.41	\$1,844.71	\$1,736.00	\$1,027.96

1

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Revenue Category	Emporia City	Fairfax City	Falls Church City	Franklin City	Fredericksburg City
Property Tax Revenue					
Real Property Tax	\$333.78	\$1,061.66	\$1,373.14	\$367.63	\$728.18
Public Service Corporation Property Taxes	\$30.42	\$56.78	\$21.98	\$11.17	\$48.79
General Personal Property Tax	\$162.24	\$234.32	\$320.21	\$98.01	\$180.44
Mobile Homes Property Tax	--	--	--	\$50.64	--
Machinery and Tools Tax	\$35.78	\$3.34	\$0.38	\$2.00	\$7.94
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	\$5.19	\$7.84	\$6.62	\$5.03	\$5.49
Property Tax Interest	\$2.20	\$3.30	\$2.10	\$3.29	\$1.42
Sub-Total	\$569.61	\$1,367.24	\$1,724.43	\$537.76	\$972.26
All Other Tax Revenue					
Local Sales and Use Taxes	\$236.70	\$452.96	\$337.09	\$151.00	\$404.56
Consumers' Utility Taxes	\$89.48	\$113.43	\$118.99	\$95.86	\$115.34
Business License Taxes	\$113.68	\$325.49	\$247.76	\$63.43	\$162.65
Franchise License Taxes	\$6.93	\$17.69	\$15.27	\$6.72	\$8.08
Motor Vehicle License Taxes	\$14.20	\$21.04	\$20.27	\$17.01	\$7.60
Bank Stock Tax	\$19.26	\$29.07	\$14.12	\$12.27	\$12.39
Taxes on Recordation and Wills	\$1.80	\$6.43	\$8.76	\$2.71	\$7.05
Tobacco Taxes	--	\$29.39	\$21.79	\$22.42	\$7.20
Admission and Amusement Taxes	--	--	\$2.72	--	\$6.73
Transient Occupancy Tax	\$46.58	\$25.66	\$17.19	\$12.10	\$26.03
Restaurant Food Tax	\$143.36	\$82.53	\$127.97	\$59.24	\$200.82
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$7.48	\$14.53	\$14.61	\$13.08	\$8.90
Other Non-Property Taxes	--	--	\$1.53	--	--
Sub-Total	\$679.46	\$1,118.22	\$948.08	\$455.84	\$967.36
Non-Tax Revenue					
Permits, Fees, and Licenses	\$6.94	\$53.18	\$25.87	\$6.03	\$16.19
Fines and Forfeitures	\$148.83	\$37.49	\$29.24	\$9.51	\$16.64
Charges for Services	\$236.46	\$44.38	\$200.52	\$209.60	\$228.97
Investment of Funds	\$79.99	\$47.47	\$93.08	\$17.08	\$34.19
Rental of Property	\$5.70	\$49.57	\$12.46	\$6.62	\$4.07
Payments in Lieu of Taxes from Enterprise Activities	--	--	\$8.19	\$7.57	\$6.48
Interlocal Transfer Payments	--	--	--	\$149.49	--
Miscellaneous Non-Tax Sources	\$34.17	\$25.92	\$40.67	\$36.76	\$31.55
Sub-Total	\$512.10	\$258.01	\$410.04	\$442.65	\$338.08
Grand Total	\$1,761.17	\$2,743.46	\$3,082.55	\$1,436.25	\$2,277.70

1

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Revenue Category	Galax City	Hampton City	Harrisonburg City	Hopewell City	Lexington City
Property Tax Revenue					
Real Property Tax	\$303.22	\$446.52	\$253.48	\$394.55	\$279.72
Public Service Corporation Property Taxes	\$15.00	\$22.30	\$7.55	\$35.97	\$15.41
General Personal Property Tax	\$37.91	\$116.88	\$98.41	\$104.45	\$75.04
Mobile Homes Property Tax	\$2.26	\$0.19	\$0.19	\$0.36	\$0.21
Machinery and Tools Tax	\$94.11	\$10.78	\$57.99	\$300.67	--
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	\$3.35	\$6.70	\$2.53	\$6.97	\$3.81
Property Tax Interest	\$1.95	\$2.51	\$1.22	\$4.35	\$2.85
Sub-Total	\$457.79	\$605.88	\$421.37	\$847.31	\$377.04
All Other Tax Revenue					
Local Sales and Use Taxes	\$268.46	\$78.00	\$201.76	\$72.68	\$92.86
Consumers' Utility Taxes	\$47.79	\$67.58	\$38.27	\$58.67	\$74.00
Business License Taxes	\$100.20	\$60.59	\$105.31	\$60.67	\$62.04
Franchise License Taxes	\$7.53	\$9.29	\$5.59	\$6.14	\$5.88
Motor Vehicle License Taxes	\$12.57	\$16.97	\$11.50	\$15.06	\$6.86
Bank Stock Tax	\$16.95	\$2.55	\$10.37	\$4.78	\$10.14
Taxes on Recordation and Wills	\$3.74	\$1.86	\$4.19	\$4.68	\$4.09
Tobacco Taxes	--	\$18.93	--	--	--
Admission and Amusement Taxes	\$2.86	\$6.74	\$3.85	--	--
Transient Occupancy Tax	--	\$10.99	\$21.49	\$10.56	\$13.61
Restaurant Food Tax	\$93.47	\$58.56	\$108.46	\$43.15	\$71.89
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$7.86	\$14.76	\$11.96	\$9.64	\$6.90
Other Non-Property Taxes	\$3.32	\$1.71	\$3.65	--	\$1.85
Sub-Total	\$564.77	\$348.53	\$526.40	\$286.03	\$350.11
Non-Tax Revenue					
Permits, Fees, and Licenses	\$3.77	\$6.28	\$4.92	\$3.65	\$15.70
Fines and Forfeitures	\$10.06	\$6.44	\$7.55	\$5.68	\$16.02
Charges for Services	\$368.57	\$177.30	\$96.61	\$184.26	\$441.75
Investment of Funds	\$92.06	\$20.29	\$40.63	\$50.02	\$71.01
Rental of Property	\$2.07	\$3.42	\$3.43	\$2.68	\$3.09
Payments in Lieu of Taxes from Enterprise Activities	--	--	\$15.03	--	--
Interlocal Transfer Payments	--	--	--	--	\$118.77
Miscellaneous Non-Tax Sources	\$16.51	\$29.49	\$24.09	\$6.97	\$13.66
Sub-Total	\$493.06	\$243.22	\$192.26	\$253.26	\$680.00
Grand Total	\$1,515.62	\$1,197.63	\$1,140.03	\$1,386.60	\$1,407.15

1

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FY 2001

[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Lynchburg City	Manassas City	Manassas Park City	Martinsville City	Newport News City
Property Tax Revenue					
Real Property Tax	\$426.76	\$798.24	\$722.65	\$311.60	\$484.01
Public Service Corporation Property Taxes	\$30.95	\$24.02	\$21.12	\$17.89	\$25.70
General Personal Property Tax	\$188.51	\$143.22	\$200.57	\$79.48	\$110.04
Mobile Homes Property Tax	--	\$0.29	--	--	\$1.34
Machinery and Tools Tax	\$29.96	\$163.01	\$3.20	\$60.06	\$70.91
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	\$9.98	\$0.95	\$7.12	\$7.22	\$7.29
Property Tax Interest	--	\$5.40	\$4.61	\$4.79	\$2.12
Sub-Total	\$686.16	\$1,135.12	\$959.27	\$481.05	\$701.43
All Other Tax Revenue					
Local Sales and Use Taxes	\$177.60	\$144.91	\$150.93	\$127.78	\$95.02
Consumers' Utility Taxes	\$102.82	\$46.73	\$78.57	\$80.49	\$63.71
Business License Taxes	\$69.92	\$51.80	\$57.32	\$78.37	\$60.99
Franchise License Taxes	\$9.75	\$8.67	\$7.54	\$7.67	\$18.47
Motor Vehicle License Taxes	\$18.91	\$18.12	\$24.39	\$15.04	\$18.16
Bank Stock Tax	\$15.48	\$8.17	--	\$22.04	\$4.31
Taxes on Recordation and Wills	\$3.47	\$4.46	\$8.82	\$3.71	\$3.35
Tobacco Taxes	\$9.32	\$10.08	\$13.62	--	\$16.28
Admission and Amusement Taxes	\$3.95	--	--	--	\$2.86
Transient Occupancy Tax	\$20.80	\$3.87	--	--	\$8.70
Restaurant Food Tax	\$102.06	\$52.29	\$17.91	\$54.86	\$55.21
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$16.28	\$7.59	\$7.16	\$13.51	\$14.55
Other Non-Property Taxes	--	\$4.86	\$1.24	\$0.50	\$1.65
Sub-Total	\$550.36	\$361.55	\$367.51	\$403.97	\$363.25
Non-Tax Revenue					
Permits, Fees, and Licenses	\$10.73	\$22.67	\$16.06	\$1.10	\$13.23
Fines and Forfeitures	\$11.23	\$19.74	\$11.48	\$13.08	\$8.63
Charges for Services	\$283.19	\$142.96	\$126.31	\$314.12	\$168.42
Investment of Funds	\$42.43	\$36.32	\$46.00	\$30.10	\$26.22
Rental of Property	\$11.08	\$0.32	\$2.10	\$22.32	\$47.95
Payments in Lieu of Taxes from Enterprise Activities	\$25.02	\$37.15	--	\$14.49	--
Interlocal Transfer Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$54.91	\$23.66	\$50.34	\$48.86	\$22.68
Sub-Total	\$438.59	\$282.83	\$252.28	\$444.06	\$287.12
Grand Total	\$1,675.11	\$1,779.51	\$1,579.07	\$1,329.09	\$1,351.80

1

With respect to a given data column, the sum of the categorical amounts and/or the aggregate value of the sub-totals may vary slightly from the cumulative per capita score because of statistical rounding.

Data Sources: Auditor of Public Accounts, [Comparative Report of Local Government Revenues and Expenditures, FY 2001](#), Exhibits B and B-2 (as supplemented by county and city audit reports); and Weldon Cooper Center for Public Service, University of Virginia, "Revised 1991-99 Population Estimates" (electronic dataset including corrected 2000 population counts), December 20, 2002.

Staff, Commission on Local Government

Table 2.2

Per Capita Distribution/¹
of
Local Revenue by Category and Jurisdiction
for
Counties and Cities in Virginia
FY 2001

[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Norfolk City	Norton City	Petersburg City	Poquoson City	Portsmouth City
Property Tax Revenue					
Real Property Tax	\$465.14	\$237.20	\$371.73	\$703.69	\$397.29
Public Service Corporation Property Taxes	\$39.38	\$54.63	\$33.27	\$14.57	\$31.93
General Personal Property Tax	\$121.07	\$51.61	\$80.53	\$127.76	\$99.88
Mobile Homes Property Tax	\$0.09	\$3.78	\$0.58	\$1.56	\$0.04
Machinery and Tools Tax	\$27.38	\$14.55	\$51.32	--	\$30.29
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	\$3.47	\$5.89	\$7.91	\$7.95	\$18.76
Property Tax Interest	\$6.74	\$4.62	\$5.55	\$3.85	\$0.80
Sub-Total	\$663.26	\$372.28	\$550.90	\$859.37	\$578.99
All Other Tax Revenue					
Local Sales and Use Taxes	\$108.77	\$333.17	\$86.62	\$32.44	\$45.03
Consumers' Utility Taxes	\$166.33	\$57.78	\$98.65	\$36.02	\$116.67
Business License Taxes	\$78.29	\$163.39	\$61.38	\$26.40	\$48.64
Franchise License Taxes	\$15.49	\$8.71	--	\$6.48	\$6.43
Motor Vehicle License Taxes	\$15.23	\$7.49	\$18.07	\$23.66	\$17.88
Bank Stock Tax	\$5.94	\$8.48	\$9.82	\$1.94	\$4.79
Taxes on Recordation and Wills	\$3.05	\$1.91	\$0.14	\$9.03	\$6.29
Tobacco Taxes	\$17.58	\$0.01	\$4.23	--	\$15.25
Admission and Amusement Taxes	\$15.57	--	\$1.03	--	\$1.13
Transient Occupancy Tax	\$18.61	\$25.34	\$5.91	--	\$5.45
Restaurant Food Tax	\$80.03	\$139.89	\$22.71	\$21.91	\$40.77
Coal, Oil, and Gas Taxes	--	\$32.41	--	--	--
E-911 Service Tax	\$13.97	\$10.95	\$8.52	\$13.70	\$15.46
Other Non-Property Taxes	\$0.96	--	--	--	\$0.49
Sub-Total	\$539.82	\$789.53	\$317.09	\$171.57	\$324.29
Non-Tax Revenue					
Permits, Fees, and Licenses	\$11.10	\$0.58	\$8.62	\$9.37	\$5.12
Fines and Forfeitures	\$7.18	\$23.05	\$8.58	\$2.20	\$2.25
Charges for Services	\$115.16	\$153.57	\$105.98	\$117.93	\$146.34
Investment of Funds	\$19.84	\$28.27	\$6.77	\$16.41	\$14.39
Rental of Property	\$20.09	\$59.61	\$7.14	\$4.17	\$10.95
Payments in Lieu of Taxes from Enterprise Activities	\$14.07	--	--	--	\$7.35
Interlocal Transfer Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$36.35	\$13.68	\$15.62	\$15.06	\$23.79
Sub-Total	\$223.78	\$278.76	\$152.72	\$165.15	\$210.18
Grand Total	\$1,426.87	\$1,440.57	\$1,020.70	\$1,196.09	\$1,113.47

1

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Data Sources: Auditor of Public Accounts, [Comparative Report of Local Government Revenues and Expenditures, FY 2001](#), Exhibits B and B-2 (as supplemented by county and city audit reports); and Weldon Cooper Center for Public Service, University of Virginia, "Revised 1991-99 Population Estimates" (electronic dataset including corrected 2000 population counts), December 20, 2002.

Staff, Commission on Local Government

Table 2.2

Per Capita Distribution/¹
of
Local Revenue by Category and Jurisdiction
for
Counties and Cities in Virginia
FY 2001

[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Radford City	Richmond City	Roanoke City	Salem City	Staunton City
Property Tax Revenue					
Real Property Tax	\$214.22	\$702.07	\$495.42	\$548.61	\$396.59
Public Service Corporation Property Taxes	\$9.58	\$48.91	\$43.39	\$16.94	\$24.60
General Personal Property Tax	\$52.55	\$132.80	\$127.14	\$233.79	\$87.48
Mobile Homes Property Tax	\$0.35	\$0.23	\$0.20	--	\$0.05
Machinery and Tools Tax	\$37.07	\$92.06	\$38.67	\$100.37	\$10.17
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	\$4.14	\$10.90	\$6.47	\$5.39	\$7.41
Property Tax Interest	\$1.77	\$11.26	\$4.31	\$3.15	\$1.68
Sub-Total	\$319.68	\$998.23	\$715.61	\$908.25	\$527.99
All Other Tax Revenue					
Local Sales and Use Taxes	\$47.39	\$126.28	\$186.25	\$195.88	\$143.42
Consumers' Utility Taxes	\$52.25	\$163.45	\$133.11	\$52.30	\$62.39
Business License Taxes	\$20.84	\$109.74	\$120.58	\$135.73	\$56.90
Franchise License Taxes	\$6.22	\$22.95	\$16.44	\$5.23	\$4.09
Motor Vehicle License Taxes	\$10.52	\$17.26	\$18.65	\$11.01	\$16.13
Bank Stock Tax	\$8.12	\$25.97	\$16.39	\$11.54	\$9.66
Taxes on Recordation and Wills	\$3.17	\$0.30	\$4.44	\$6.53	\$3.27
Tobacco Taxes	--	--	\$14.79	--	--
Admission and Amusement Taxes	--	\$7.19	\$3.75	\$6.06	--
Transient Occupancy Tax	\$3.24	\$5.31	\$18.56	\$15.08	\$9.82
Restaurant Food Tax	\$33.75	\$67.43	\$71.40	\$74.03	\$56.03
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$3.76	\$27.79	\$12.29	\$10.24	\$19.53
Other Non-Property Taxes	\$0.39	\$0.46	\$3.00	\$2.00	\$0.69
Sub-Total	\$189.66	\$574.14	\$619.65	\$525.63	\$381.92
Non-Tax Revenue					
Permits, Fees, and Licenses	\$1.23	\$9.51	\$9.53	\$9.61	\$4.61
Fines and Forfeitures	\$6.55	\$31.11	\$8.63	\$6.44	\$3.37
Charges for Services	\$150.71	\$160.70	\$133.70	\$141.93	\$233.98
Investment of Funds	\$21.46	\$2.98	\$24.82	\$38.90	\$41.05
Rental of Property	\$2.15	\$5.76	\$11.15	\$10.04	\$0.93
Payments in Lieu of Taxes from Enterprise Activities	\$124.29	\$81.97	--	\$30.91	\$15.65
Interlocal Transfer Payments	\$10.18	--	--	--	--
Miscellaneous Non-Tax Sources	\$20.91	\$114.22	\$7.83	\$21.50	\$19.60
Sub-Total	\$337.48	\$406.24	\$195.65	\$259.33	\$319.19
Grand Total	\$846.82	\$1,978.60	\$1,530.90	\$1,693.21	\$1,229.10

1

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Data Sources: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2001, Exhibits B and B-2 (as supplemented by county and city audit reports); and Weldon Cooper Center for Public Service, University of Virginia, "Revised 1991-99 Population Estimates" (electronic dataset including corrected 2000 population counts), December 20, 2002.

Staff, Commission on Local Government

Table 2.2

Per Capita Distribution/¹
of
Local Revenue by Category and Jurisdiction
for
Counties and Cities in Virginia
FY 2001

[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Suffolk City	Virginia Beach City	Waynesboro City	Williamsburg City	Winchester City
Property Tax Revenue					
Real Property Tax	\$498.84	\$631.67	\$382.58	\$390.17	\$427.69
Public Service Corporation Property Taxes	\$27.56	\$20.34	\$36.96	\$21.31	\$15.78
General Personal Property Tax	\$122.96	\$87.50	\$111.15	\$40.97	\$199.74
Mobile Homes Property Tax	\$1.90	\$0.57	\$0.49	\$0.26	\$0.02
Machinery and Tools Tax	\$20.21	\$1.55	\$193.95	\$98.72	\$60.20
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	\$7.30	\$5.92	\$5.25	\$4.75	\$4.74
Property Tax Interest	\$3.15	\$2.31	\$3.11	\$1.53	\$2.17
Sub-Total	\$681.92	\$749.87	\$733.50	\$557.71	\$710.34
All Other Tax Revenue					
Local Sales and Use Taxes	\$67.87	\$93.38	\$124.72	\$310.13	\$335.49
Consumers' Utility Taxes	\$82.06	\$80.14	\$80.96	\$32.90	\$117.14
Business License Taxes	\$46.97	\$68.58	\$68.27	\$132.75	\$179.68
Franchise License Taxes	\$4.89	\$9.51	\$4.04	\$18.03	\$17.88
Motor Vehicle License Taxes	\$17.58	\$17.65	\$15.27	--	\$19.60
Bank Stock Tax	\$3.81	\$4.73	\$8.01	\$19.87	\$16.27
Taxes on Recordation and Wills	\$6.04	\$0.13	\$3.74	\$8.68	\$5.94
Tobacco Taxes	\$14.68	\$15.97	\$6.02	--	\$12.45
Admission and Amusement Taxes	\$2.00	\$8.65	--	--	\$3.89
Transient Occupancy Tax	\$2.72	\$27.73	\$9.71	\$324.67	\$18.15
Restaurant Food Tax	\$32.60	\$59.54	\$53.73	\$426.28	\$109.98
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$10.37	\$14.56	\$4.86	\$9.27	\$22.21
Other Non-Property Taxes	--	--	\$1.59	--	--
Sub-Total	\$291.59	\$400.57	\$380.92	\$1,282.59	\$858.69
Non-Tax Revenue					
Permits, Fees, and Licenses	\$19.42	\$9.01	\$6.31	\$22.26	\$7.66
Fines and Forfeitures	\$6.51	\$10.14	\$7.62	\$21.14	\$7.45
Charges for Services	\$95.85	\$107.02	\$144.61	\$99.43	\$83.90
Investment of Funds	\$38.87	\$25.24	\$73.61	\$85.45	\$23.65
Rental of Property	\$7.05	\$6.12	\$8.53	\$10.74	\$4.54
Payments in Lieu of Taxes from Enterprise Activities	--	\$0.06	--	--	--
Interlocal Transfer Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$16.28	\$18.12	\$21.97	\$100.19	\$24.50
Sub-Total	\$183.98	\$175.71	\$262.65	\$339.20	\$151.70
Grand Total	\$1,157.48	\$1,326.15	\$1,377.07	\$2,179.49	\$1,720.73

1

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Data Sources: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2001, Exhibits B and B-2 (as supplemented by county and city audit reports); and Weldon Cooper Center for Public Service, University of Virginia, "Revised 1991-99 Population Estimates" (electronic dataset including corrected 2000 population counts), December 20, 2002.

Staff, Commission on Local Government

Table 3.1

Percentage Distribution/¹
of
Local Revenue by Category and Jurisdictional Class
for
Counties and Cities in Virginia
FY 2001

[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Counties	Cities	All Jurisdictions
Property Tax Revenue			
Real Property Tax	45.96%	37.74%	43.07%
Public Service Corporation Property Taxes	2.65%	2.09%	2.45%
General Personal Property Tax	12.26%	8.43%	10.91%
Mobile Homes Property Tax	0.11%	0.04%	0.09%
Machinery and Tools Tax	1.72%	2.51%	2.00%
Merchants' Capital Tax	0.19%	--	0.12%
Property Tax Penalties	0.46%	0.49%	0.47%
Property Tax Interest	0.22%	0.25%	0.23%
Sub-Total	63.56%	51.56%	59.34%
All Other Tax Revenue			
Local Sales and Use Taxes	7.12%	8.46%	7.59%
Consumers' Utility Taxes	3.28%	6.53%	4.42%
Business License Taxes	3.56%	5.69%	4.31%
Franchise License Taxes	0.35%	0.79%	0.51%
Motor Vehicle License Taxes	1.27%	1.13%	1.22%
Bank Stock Tax	0.31%	0.62%	0.42%
Taxes on Recordation and Wills	0.64%	0.23%	0.50%
Tobacco Taxes	0.04%	0.80%	0.31%
Admission and Amusement Taxes	0.002%	0.35%	0.12%
Transient Occupancy Tax	0.76%	1.20%	0.92%
Restaurant Food Tax	0.78%	4.54%	2.10%
Coal, Oil, and Gas Taxes	0.38%	0.004%	0.25%
E-911 Service Tax	0.76%	0.92%	0.82%
Other Non-Property Taxes	0.21%	0.09%	0.16%
Sub-Total	19.44%	31.36%	23.63%
Non-Tax Revenue			
Permits, Fees, and Licenses	1.90%	0.74%	1.49%
Fines and Forfeitures	0.51%	0.83%	0.62%
Charges for Services	9.27%	9.46%	9.33%
Investment of Funds	2.88%	1.93%	2.55%
Rental of Property	0.71%	0.86%	0.76%
Payments in Lieu of Taxes from Enterprise Activities	0.08%	0.85%	0.35%
Interlocal Transfer Payments	0.01%	0.24%	0.09%
Miscellaneous Non-Tax Sources	1.65%	2.17%	1.83%
Sub-Total	16.99%	17.09%	17.03%
Grand Total	100.00%	100.00%	100.00%

1

With respect to a given data column, the sum of the categorical percentages and/or the aggregate value of the sub-totals may vary slightly from the cumulative figure (i.e., 100%) because of statistical rounding.

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2001, Exhibits B and B-2 (as supplemented by county and city audit reports).

Staff, Commission on Local Government

Table 3.2

Percentage Distribution/¹
of
Local Revenue by Category and Jurisdiction
for
Counties and Cities in Virginia
FY 2001

[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Accomack County	Albemarle County	Alleghany County	Amelia County	Amherst County
Property Tax Revenue					
Real Property Tax	39.16%	43.74%	19.31%	30.91%	31.26%
Public Service Corporation Property Taxes	2.41%	1.79%	2.00%	1.61%	2.19%
General Personal Property Tax	16.15%	12.99%	8.14%	11.88%	10.73%
Mobile Homes Property Tax	--	0.07%	0.24%	0.29%	0.48%
Machinery and Tools Tax	1.38%	0.79%	29.64%	0.31%	5.64%
Merchants' Capital Tax	--	--	--	--	1.21%
Property Tax Penalties	1.02%	0.45%	0.46%	1.05%	0.68%
Property Tax Interest	0.98%	0.19%	0.15%	0.30%	0.25%
Sub-Total	61.09%	60.02%	59.94%	46.35%	52.43%
All Other Tax Revenue					
Local Sales and Use Taxes	8.46%	8.83%	2.54%	5.24%	8.39%
Consumers' Utility Taxes	4.69%	5.49%	2.29%	4.20%	5.30%
Business License Taxes	0.19%	6.65%	2.74%	1.45%	2.67%
Franchise License Taxes	0.65%	0.47%	0.12%	0.10%	--
Motor Vehicle License Taxes	1.76%	1.57%	1.37%	2.66%	2.83%
Bank Stock Tax	0.24%	0.25%	0.02%	0.46%	0.47%
Taxes on Recordation and Wills	0.55%	0.88%	0.07%	0.39%	0.57%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	1.25%	1.22%	0.36%	--	0.11%
Restaurant Food Tax	--	3.36%	1.17%	--	2.72%
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	1.07%	0.79%	0.12%	0.69%	1.40%
Other Non-Property Taxes	0.004%	--	0.52%	0.14%	--
Sub-Total	18.86%	29.51%	11.32%	15.34%	24.47%
Non-Tax Revenue					
Permits, Fees, and Licenses	0.92%	1.05%	0.26%	1.16%	0.85%
Fines and Forfeitures	0.15%	0.19%	0.07%	0.04%	0.08%
Charges for Services	14.96%	6.27%	10.81%	28.82%	11.08%
Investment of Funds	2.06%	1.52%	7.63%	5.25%	1.91%
Rental of Property	0.39%	0.61%	0.06%	0.39%	2.25%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Transfer Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	1.56%	0.82%	9.91%	2.66%	6.93%
Sub-Total	20.05%	10.47%	28.74%	38.31%	23.10%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

With respect to a given data column, the sum of the categorical percentages and/or the aggregate value of the sub-totals may vary slightly from the cumulative figure (i.e., 100%) because of statistical rounding.

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2001, Exhibits B and B-2 (as supplemented by county and city audit reports).

Staff, Commission on Local Government

Table 3.2

Percentage Distribution/¹
of
Local Revenue by Category and Jurisdiction
for
Counties and Cities in Virginia
FY 2001

[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Appomattox County	Arlington County	Augusta County	Bath County	Bedford County
Property Tax Revenue					
Real Property Tax	43.33%	48.86%	36.83%	17.00%	43.85%
Public Service Corporation Property Taxes	4.33%	1.88%	1.86%	61.57%	2.61%
General Personal Property Tax	12.48%	10.41%	9.26%	0.56%	14.89%
Mobile Homes Property Tax	--	--	0.60%	0.08%	0.43%
Machinery and Tools Tax	1.77%	0.03%	3.97%	0.01%	4.13%
Merchants' Capital Tax	0.68%	--	--	--	0.17%
Property Tax Penalties	0.61%	0.38%	0.50%	0.09%	0.75%
Property Tax Interest	0.38%	0.06%	0.26%	0.09%	0.42%
Sub-Total	63.59%	61.62%	53.28%	79.40%	67.24%
All Other Tax Revenue					
Local Sales and Use Taxes	7.34%	6.24%	6.70%	5.98%	3.75%
Consumers' Utility Taxes	6.04%	1.54%	5.01%	--	2.36%
Business License Taxes	--	8.87%	3.39%	0.01%	0.63%
Franchise License Taxes	0.46%	0.10%	0.45%	0.21%	0.22%
Motor Vehicle License Taxes	3.06%	0.75%	3.12%	0.25%	2.45%
Bank Stock Tax	--	0.25%	0.18%	0.18%	0.14%
Taxes on Recordation and Wills	0.35%	0.38%	0.69%	0.25%	0.80%
Tobacco Taxes	--	0.14%	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	--	3.23%	0.69%	--	0.09%
Restaurant Food Tax	--	3.88%	3.13%	--	1.43%
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	--	0.76%	1.40%	--	0.004%
Other Non-Property Taxes	--	0.22%	0.90%	0.04%	--
Sub-Total	17.24%	26.35%	25.67%	6.92%	11.88%
Non-Tax Revenue					
Permits, Fees, and Licenses	0.51%	1.54%	1.17%	1.03%	1.32%
Fines and Forfeitures	0.08%	1.85%	0.17%	0.0006%	0.33%
Charges for Services	11.71%	6.32%	14.43%	5.74%	12.66%
Investment of Funds	2.76%	0.98%	3.36%	1.25%	4.76%
Rental of Property	0.82%	0.45%	1.04%	0.39%	0.11%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Transfer Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	3.30%	0.90%	0.89%	5.28%	1.70%
Sub-Total	19.17%	12.03%	21.05%	13.69%	20.87%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

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Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2001, Exhibits B and B-2 (as supplemented by county and city audit reports).

Staff, Commission on Local Government

Table 3.2

Percentage Distribution/¹
of
Local Revenue by Category and Jurisdiction
for
Counties and Cities in Virginia
FY 2001

[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Bland County	Botetourt County	Brunswick County	Buchanan County	Buckingham County
Property Tax Revenue					
Real Property Tax	31.00%	41.64%	27.73%	18.58%	35.25%
Public Service Corporation Property Taxes	2.14%	3.45%	1.99%	1.43%	4.33%
General Personal Property Tax	12.41%	13.58%	18.00%	6.17%	18.28%
Mobile Homes Property Tax	0.81%	0.22%	0.44%	0.33%	0.75%
Machinery and Tools Tax	2.98%	6.84%	2.23%	7.03%	1.08%
Merchants' Capital Tax	2.66%	--	1.04%	0.17%	0.41%
Property Tax Penalties	0.58%	0.60%	1.04%	0.28%	1.33%
Property Tax Interest	0.59%	0.11%	0.47%	0.99%	0.81%
Sub-Total	53.17%	66.45%	52.94%	34.97%	62.23%
All Other Tax Revenue					
Local Sales and Use Taxes	4.83%	5.90%	5.39%	4.13%	4.96%
Consumers' Utility Taxes	3.73%	1.92%	3.86%	2.44%	6.13%
Business License Taxes	--	1.92%	--	--	--
Franchise License Taxes	0.72%	0.15%	0.44%	0.74%	0.61%
Motor Vehicle License Taxes	2.76%	2.32%	2.87%	--	3.82%
Bank Stock Tax	0.43%	0.31%	--	0.34%	0.23%
Taxes on Recordation and Wills	0.33%	0.55%	0.40%	0.07%	0.33%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	0.09%	0.31%	--	0.06%	--
Restaurant Food Tax	1.73%	2.70%	--	--	--
Coal, Oil, and Gas Taxes	--	--	--	35.09%	--
E-911 Service Tax	1.78%	0.80%	2.01%	0.93%	0.52%
Other Non-Property Taxes	0.26%	0.86%	--	7.76%	--
Sub-Total	16.65%	17.73%	14.95%	51.57%	16.60%
Non-Tax Revenue					
Permits, Fees, and Licenses	0.66%	0.97%	0.54%	0.14%	0.61%
Fines and Forfeitures	2.40%	0.71%	0.58%	0.001%	0.03%
Charges for Services	21.83%	7.71%	20.09%	8.60%	11.82%
Investment of Funds	3.48%	3.36%	3.45%	1.32%	3.50%
Rental of Property	--	1.34%	0.61%	0.40%	0.67%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Transfer Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	1.82%	1.73%	6.83%	3.01%	4.52%
Sub-Total	30.17%	15.82%	32.11%	13.46%	21.17%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

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Staff, Commission on Local Government

Table 3.2

Percentage Distribution/¹
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FY 2001

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Revenue Category	Campbell County	Caroline County	Carroll County	Charles City County	Charlotte County
Property Tax Revenue					
Real Property Tax	28.09%	37.97%	31.49%	27.82%	35.52%
Public Service Corporation Property Taxes	2.60%	4.19%	2.09%	2.22%	3.52%
General Personal Property Tax	12.43%	14.61%	8.21%	8.71%	10.31%
Mobile Homes Property Tax	0.67%	0.29%	0.55%	--	0.91%
Machinery and Tools Tax	12.75%	1.17%	9.04%	1.11%	5.15%
Merchants' Capital Tax	2.85%	--	0.52%	0.08%	0.28%
Property Tax Penalties	0.62%	1.35%	0.34%	0.80%	0.54%
Property Tax Interest	0.24%	0.97%	0.41%	0.37%	0.24%
Sub-Total	60.24%	60.56%	52.65%	41.11%	56.47%
All Other Tax Revenue					
Local Sales and Use Taxes	8.15%	5.05%	6.35%	1.54%	5.01%
Consumers' Utility Taxes	3.24%	3.66%	2.02%	1.96%	2.22%
Business License Taxes	0.01%	2.77%	--	--	--
Franchise License Taxes	1.70%	0.57%	0.72%	0.48%	0.22%
Motor Vehicle License Taxes	3.11%	2.40%	2.51%	1.44%	2.98%
Bank Stock Tax	0.45%	0.15%	0.06%	0.11%	--
Taxes on Recordation and Wills	0.56%	0.46%	0.39%	0.19%	0.29%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	--	1.11%	0.35%	--	--
Restaurant Food Tax	--	3.27%	1.07%	--	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	1.40%	0.82%	0.81%	0.51%	1.46%
Other Non-Property Taxes	--	0.15%	0.24%	0.11%	--
Sub-Total	18.63%	20.41%	14.52%	6.34%	12.17%
Non-Tax Revenue					
Permits, Fees, and Licenses	0.51%	1.35%	0.66%	0.72%	0.36%
Fines and Forfeitures	0.14%	1.30%	0.02%	0.30%	1.49%
Charges for Services	13.01%	12.48%	27.20%	43.67%	18.97%
Investment of Funds	4.59%	1.60%	2.17%	4.45%	3.29%
Rental of Property	0.42%	0.61%	0.53%	1.47%	2.50%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Transfer Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	2.47%	1.69%	2.26%	1.93%	4.76%
Sub-Total	21.13%	19.03%	32.83%	52.55%	31.36%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

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Table 3.2

Percentage Distribution/¹
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FY 2001

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Revenue Category	Chesterfield County	Clarke County	Craig County	Culpeper County	Cumberland County
Property Tax Revenue					
Real Property Tax	46.32%	51.86%	39.52%	39.78%	39.19%
Public Service Corporation Property Taxes	3.71%	2.50%	2.54%	2.54%	5.39%
General Personal Property Tax	10.78%	13.60%	5.61%	13.19%	19.69%
Mobile Homes Property Tax	0.06%	0.02%	0.30%	0.08%	--
Machinery and Tools Tax	1.37%	1.69%	0.06%	4.43%	0.90%
Merchants' Capital Tax	--	--	0.15%	0.01%	--
Property Tax Penalties	0.54%	0.72%	0.62%	0.63%	1.33%
Property Tax Interest	0.24%	0.54%	0.46%	0.35%	0.72%
Sub-Total	63.02%	70.93%	49.27%	61.00%	67.22%
All Other Tax Revenue					
Local Sales and Use Taxes	8.31%	3.76%	3.27%	10.15%	3.93%
Consumers' Utility Taxes	3.32%	3.52%	6.08%	3.52%	4.17%
Business License Taxes	5.54%	0.13%	--	--	0.95%
Franchise License Taxes	0.78%	0.36%	0.53%	0.20%	0.45%
Motor Vehicle License Taxes	1.59%	1.38%	3.23%	1.35%	2.50%
Bank Stock Tax	0.27%	--	--	--	--
Taxes on Recordation and Wills	0.47%	0.59%	0.37%	0.77%	0.37%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	0.89%	0.08%	--	0.01%	--
Restaurant Food Tax	--	--	0.90%	--	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	1.10%	1.38%	--	1.07%	0.63%
Other Non-Property Taxes	0.05%	--	0.17%	--	--
Sub-Total	22.33%	11.20%	14.56%	17.07%	13.00%
Non-Tax Revenue					
Permits, Fees, and Licenses	1.93%	2.14%	1.31%	1.72%	0.85%
Fines and Forfeitures	0.36%	0.47%	0.002%	0.07%	0.15%
Charges for Services	8.70%	6.65%	24.41%	12.01%	12.30%
Investment of Funds	1.84%	2.79%	2.66%	4.39%	3.09%
Rental of Property	0.48%	1.18%	0.47%	0.05%	0.14%
Payments in Lieu of Taxes from Enterprise Activities	0.36%	--	--	--	--
Interlocal Transfer Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	0.98%	4.65%	7.32%	3.70%	3.26%
Sub-Total	14.65%	17.88%	36.18%	21.93%	19.79%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

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FY 2001

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Revenue Category	Dickenson County	Dinwiddie County	Essex County	Fairfax County	Fauquier County
Property Tax Revenue					
Real Property Tax	30.40%	39.96%	43.02%	50.79%	49.54%
Public Service Corporation Property Taxes	2.98%	3.48%	1.85%	1.68%	3.06%
General Personal Property Tax	6.31%	18.12%	15.23%	13.12%	15.39%
Mobile Homes Property Tax	0.43%	0.32%	0.57%	0.01%	0.06%
Machinery and Tools Tax	3.37%	10.26%	2.29%	0.32%	0.43%
Merchants' Capital Tax	0.45%	--	0.44%	--	--
Property Tax Penalties	0.32%	0.86%	1.04%	0.31%	0.88%
Property Tax Interest	0.81%	0.48%	0.36%	0.03%	0.72%
Sub-Total	45.08%	73.48%	64.80%	66.26%	70.09%
All Other Tax Revenue					
Local Sales and Use Taxes	3.49%	3.60%	14.01%	6.28%	5.51%
Consumers' Utility Taxes	3.53%	4.37%	3.46%	3.99%	2.62%
Business License Taxes	--	1.61%	--	4.11%	1.16%
Franchise License Taxes	0.33%	1.05%	0.35%	0.13%	0.14%
Motor Vehicle License Taxes	--	2.05%	2.18%	0.85%	1.45%
Bank Stock Tax	--	0.55%	--	0.18%	0.10%
Taxes on Recordation and Wills	0.10%	0.32%	0.14%	0.65%	0.90%
Tobacco Taxes	--	--	--	0.09%	--
Admission and Amusement Taxes	--	0.13%	--	--	--
Transient Occupancy Tax	0.07%	0.01%	--	0.35%	--
Restaurant Food Tax	--	1.72%	--	--	--
Coal, Oil, and Gas Taxes	33.47%	--	--	--	--
E-911 Service Tax	--	1.03%	1.16%	0.70%	0.96%
Other Non-Property Taxes	0.18%	0.28%	0.13%	0.10%	--
Sub-Total	41.16%	16.70%	21.42%	17.43%	12.84%
Non-Tax Revenue					
Permits, Fees, and Licenses	0.15%	0.92%	0.63%	1.98%	1.33%
Fines and Forfeitures	0.06%	0.72%	0.38%	0.43%	0.43%
Charges for Services	8.62%	5.41%	8.94%	8.44%	10.93%
Investment of Funds	1.40%	1.97%	1.57%	3.09%	2.93%
Rental of Property	0.04%	0.31%	0.07%	1.26%	0.76%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Transfer Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	3.49%	0.50%	2.18%	1.11%	0.69%
Sub-Total	13.76%	9.82%	13.78%	16.32%	17.06%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

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Table 3.2

Percentage Distribution/¹
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FY 2001

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Revenue Category	Floyd County	Fluvanna County	Franklin County	Frederick County	Giles County
Property Tax Revenue					
Real Property Tax	40.39%	39.74%	43.51%	30.08%	27.70%
Public Service Corporation Property Taxes	2.35%	6.38%	1.93%	2.08%	6.62%
General Personal Property Tax	11.57%	16.04%	11.00%	16.94%	11.54%
Mobile Homes Property Tax	0.84%	0.10%	0.70%	0.20%	0.45%
Machinery and Tools Tax	1.58%	0.24%	1.07%	6.43%	16.43%
Merchants' Capital Tax	0.44%	--	1.43%	--	1.50%
Property Tax Penalties	0.70%	1.12%	0.63%	0.63%	0.81%
Property Tax Interest	0.71%	0.39%	0.34%	0.33%	0.85%
Sub-Total	58.58%	64.02%	60.60%	56.68%	65.90%
All Other Tax Revenue					
Local Sales and Use Taxes	4.85%	3.40%	9.97%	7.33%	8.35%
Consumers' Utility Taxes	6.51%	4.76%	5.33%	3.88%	2.02%
Business License Taxes	--	--	0.01%	3.50%	--
Franchise License Taxes	0.42%	0.39%	0.67%	0.92%	0.32%
Motor Vehicle License Taxes	4.01%	2.22%	2.68%	1.28%	1.14%
Bank Stock Tax	0.01%	0.14%	0.40%	0.11%	--
Taxes on Recordation and Wills	0.20%	1.05%	0.71%	0.54%	0.002%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	--	--	0.35%	0.32%	0.25%
Restaurant Food Tax	--	--	1.76%	1.39%	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	1.95%	0.98%	0.70%	0.69%	1.14%
Other Non-Property Taxes	0.20%	--	--	0.03%	--
Sub-Total	18.15%	12.95%	22.57%	20.00%	13.22%
Non-Tax Revenue					
Permits, Fees, and Licenses	0.87%	1.54%	0.94%	1.16%	0.75%
Fines and Forfeitures	0.15%	0.18%	0.03%	0.04%	0.05%
Charges for Services	15.25%	11.41%	8.80%	14.08%	13.38%
Investment of Funds	4.32%	8.13%	4.04%	3.74%	2.54%
Rental of Property	0.31%	0.21%	0.08%	0.40%	0.02%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Transfer Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	2.36%	1.57%	2.95%	3.90%	4.14%
Sub-Total	23.27%	23.04%	16.82%	23.32%	20.88%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

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Revenue Category	Gloucester County	Goochland County	Grayson County	Greene County	Greensville County
Property Tax Revenue					
Real Property Tax	47.16%	54.44%	34.14%	37.37%	20.03%
Public Service Corporation Property Taxes	2.08%	2.71%	1.73%	1.94%	2.03%
General Personal Property Tax	13.03%	15.28%	7.79%	11.33%	11.60%
Mobile Homes Property Tax	0.50%	0.08%	0.63%	--	0.51%
Machinery and Tools Tax	0.34%	1.14%	2.20%	5.89%	7.17%
Merchants' Capital Tax	--	--	0.38%	--	--
Property Tax Penalties	0.70%	0.90%	0.39%	0.94%	0.84%
Property Tax Interest	0.40%	0.24%	0.45%	0.43%	0.46%
Sub-Total	64.21%	74.80%	47.71%	57.90%	42.64%
All Other Tax Revenue					
Local Sales and Use Taxes	6.80%	5.13%	3.99%	4.43%	2.31%
Consumers' Utility Taxes	3.45%	2.52%	5.42%	3.14%	3.97%
Business License Taxes	2.87%	1.90%	--	1.42%	2.09%
Franchise License Taxes	0.22%	0.14%	1.24%	0.36%	0.56%
Motor Vehicle License Taxes	1.77%	1.87%	1.97%	2.36%	1.68%
Bank Stock Tax	0.53%	0.27%	0.08%	0.07%	0.22%
Taxes on Recordation and Wills	0.52%	1.04%	0.40%	0.78%	0.33%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	0.21%	--	--	0.03%	0.45%
Restaurant Food Tax	2.91%	--	--	2.32%	0.71%
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	0.81%	0.52%	0.90%	1.19%	0.50%
Other Non-Property Taxes	0.14%	0.08%	0.17%	--	--
Sub-Total	20.24%	13.46%	14.17%	16.11%	12.82%
Non-Tax Revenue					
Permits, Fees, and Licenses	0.54%	2.02%	1.59%	1.18%	0.48%
Fines and Forfeitures	0.19%	0.31%	0.01%	2.17%	10.03%
Charges for Services	10.90%	4.89%	27.73%	16.58%	20.68%
Investment of Funds	1.20%	2.76%	4.25%	0.60%	5.75%
Rental of Property	1.29%	0.28%	0.99%	0.38%	4.90%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Transfer Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	1.41%	1.47%	3.55%	5.08%	2.69%
Sub-Total	15.55%	11.74%	38.12%	26.00%	44.54%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

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FY 2001

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Revenue Category	Halifax County	Hanover County	Henrico County	Henry County	Highland County
Property Tax Revenue					
Real Property Tax	24.19%	44.54%	40.33%	29.08%	55.10%
Public Service Corporation Property Taxes	12.35%	2.22%	2.03%	1.77%	3.89%
General Personal Property Tax	10.35%	16.93%	13.27%	5.20%	8.10%
Mobile Homes Property Tax	0.41%	0.06%	0.01%	0.72%	0.18%
Machinery and Tools Tax	6.78%	2.42%	1.66%	11.18%	0.03%
Merchants' Capital Tax	--	0.60%	--	--	0.08%
Property Tax Penalties	0.63%	0.57%	0.17%	0.49%	0.31%
Property Tax Interest	0.39%	0.25%	0.10%	0.32%	0.33%
Sub-Total	55.11%	67.59%	57.56%	48.77%	68.02%
All Other Tax Revenue					
Local Sales and Use Taxes	9.54%	9.95%	11.95%	11.22%	2.91%
Consumers' Utility Taxes	5.29%	3.49%	1.25%	11.45%	4.08%
Business License Taxes	0.59%	0.39%	6.12%	3.85%	--
Franchise License Taxes	0.71%	1.08%	0.63%	0.55%	0.35%
Motor Vehicle License Taxes	2.79%	1.86%	1.40%	2.86%	1.70%
Bank Stock Tax	--	0.24%	2.46%	0.52%	0.76%
Taxes on Recordation and Wills	0.58%	1.16%	0.49%	0.39%	0.34%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	0.07%	0.61%	1.79%	0.32%	--
Restaurant Food Tax	--	--	--	4.26%	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	1.27%	0.57%	0.60%	0.32%	--
Other Non-Property Taxes	0.21%	--	0.85%	--	0.11%
Sub-Total	21.06%	19.37%	27.54%	35.75%	10.24%
Non-Tax Revenue					
Permits, Fees, and Licenses	0.50%	1.24%	1.14%	0.49%	0.80%
Fines and Forfeitures	0.18%	0.37%	0.49%	0.22%	0.05%
Charges for Services	15.18%	7.58%	6.74%	10.16%	15.80%
Investment of Funds	3.81%	2.21%	4.57%	2.15%	3.66%
Rental of Property	1.77%	0.18%	0.09%	0.31%	0.60%
Payments in Lieu of Taxes from Enterprise Activities	--	--	1.00%	--	--
Interlocal Transfer Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	2.40%	1.46%	0.86%	2.16%	0.83%
Sub-Total	23.83%	13.03%	14.90%	15.49%	21.74%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

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With respect to a given data column, the sum of the categorical percentages and/or the aggregate value of the sub-totals may vary slightly from the cumulative figure (i.e., 100%) because of statistical rounding.

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2001, Exhibits B and B-2 (as supplemented by county and city audit reports).

Staff, Commission on Local Government

Table 3.2

Percentage Distribution/¹
of
Local Revenue by Category and Jurisdiction
for
Counties and Cities in Virginia
FY 2001

[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Isle of Wight County	James City County	King & Queen County	King George County	King William County
Property Tax Revenue					
Real Property Tax	34.71%	47.90%	30.87%	29.89%	38.82%
Public Service Corporation Property Taxes	2.10%	1.55%	1.67%	1.43%	2.11%
General Personal Property Tax	14.04%	11.48%	11.86%	7.33%	12.38%
Mobile Homes Property Tax	0.48%	--	0.48%	0.21%	--
Machinery and Tools Tax	19.19%	5.94%	1.46%	4.30%	13.38%
Merchants' Capital Tax	--	--	0.15%	--	0.46%
Property Tax Penalties	0.61%	0.45%	0.72%	0.59%	0.84%
Property Tax Interest	0.46%	0.18%	0.57%	0.39%	0.53%
Sub-Total	71.60%	67.50%	47.78%	44.13%	68.52%
All Other Tax Revenue					
Local Sales and Use Taxes	4.31%	7.82%	2.21%	3.76%	4.45%
Consumers' Utility Taxes	1.67%	--	3.01%	1.34%	3.02%
Business License Taxes	1.14%	4.33%	--	3.94%	--
Franchise License Taxes	0.70%	0.20%	0.46%	0.19%	0.51%
Motor Vehicle License Taxes	1.33%	0.05%	1.93%	1.62%	2.11%
Bank Stock Tax	--	--	0.13%	0.16%	0.32%
Taxes on Recordation and Wills	0.45%	0.57%	0.20%	0.43%	0.63%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	0.13%	2.35%	--	0.16%	--
Restaurant Food Tax	--	4.04%	--	1.62%	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	0.52%	0.69%	0.55%	0.97%	1.40%
Other Non-Property Taxes	0.19%	0.26%	0.11%	0.01%	--
Sub-Total	10.43%	20.31%	8.61%	14.20%	12.44%
Non-Tax Revenue					
Permits, Fees, and Licenses	1.29%	1.82%	0.55%	29.94%	0.97%
Fines and Forfeitures	0.18%	0.21%	1.00%	0.57%	0.75%
Charges for Services	11.63%	6.31%	37.18%	5.89%	13.02%
Investment of Funds	2.79%	2.48%	2.42%	2.60%	1.75%
Rental of Property	0.23%	0.0001%	1.13%	0.14%	0.53%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Transfer Payments	0.04%	--	--	--	--
Miscellaneous Non-Tax Sources	1.81%	1.38%	1.32%	2.53%	2.03%
Sub-Total	17.97%	12.19%	43.61%	41.67%	19.04%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

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With respect to a given data column, the sum of the categorical percentages and/or the aggregate value of the sub-totals may vary slightly from the cumulative figure (i.e., 100%) because of statistical rounding.

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Staff, Commission on Local Government

Table 3.2

Percentage Distribution/¹
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Counties and Cities in Virginia
FY 2001

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Revenue Category	Lancaster County	Lee County	Loudoun County	Louisa County	Lunenburg County
Property Tax Revenue					
Real Property Tax	57.79%	36.38%	54.79%	29.42%	26.60%
Public Service Corporation Property Taxes	1.90%	3.24%	1.54%	40.69%	2.07%
General Personal Property Tax	14.13%	8.87%	13.89%	6.01%	19.59%
Mobile Homes Property Tax	--	0.71%	0.003%	0.02%	0.47%
Machinery and Tools Tax	0.03%	6.47%	0.32%	1.51%	2.18%
Merchants' Capital Tax	0.71%	0.58%	--	0.24%	0.33%
Property Tax Penalties	0.92%	1.08%	0.42%	0.49%	0.71%
Property Tax Interest	0.22%	1.86%	0.20%	0.19%	0.09%
Sub-Total	75.69%	59.20%	71.16%	78.58%	52.04%
All Other Tax Revenue					
Local Sales and Use Taxes	8.26%	9.54%	8.46%	3.34%	4.11%
Consumers' Utility Taxes	--	4.69%	2.02%	1.24%	3.99%
Business License Taxes	--	--	3.36%	0.50%	--
Franchise License Taxes	0.52%	0.12%	0.20%	0.08%	0.43%
Motor Vehicle License Taxes	1.69%	1.66%	0.88%	1.17%	2.06%
Bank Stock Tax	0.13%	0.47%	0.05%	--	--
Taxes on Recordation and Wills	0.75%	0.30%	1.10%	0.62%	0.41%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	0.01%	--	--	--
Transient Occupancy Tax	--	0.03%	1.03%	--	--
Restaurant Food Tax	--	--	--	--	--
Coal, Oil, and Gas Taxes	--	3.06%	--	--	--
E-911 Service Tax	0.75%	--	0.42%	--	1.38%
Other Non-Property Taxes	0.16%	1.00%	--	--	0.09%
Sub-Total	12.27%	20.88%	17.52%	6.94%	12.48%
Non-Tax Revenue					
Permits, Fees, and Licenses	1.09%	0.19%	3.96%	0.89%	0.52%
Fines and Forfeitures	0.13%	0.01%	0.42%	0.18%	0.15%
Charges for Services	8.22%	11.66%	4.10%	8.09%	25.50%
Investment of Funds	1.18%	3.79%	2.52%	4.04%	6.22%
Rental of Property	0.37%	0.61%	0.19%	0.04%	0.78%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Transfer Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	1.05%	3.67%	0.14%	1.23%	2.30%
Sub-Total	12.03%	19.92%	11.32%	14.48%	35.48%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

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Staff, Commission on Local Government

Table 3.2

Percentage Distribution/¹
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Local Revenue by Category and Jurisdiction
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Counties and Cities in Virginia
FY 2001

[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Madison County	Mathews County	Mecklenburg County	Middlesex County	Montgomery County
Property Tax Revenue					
Real Property Tax	41.11%	52.41%	32.43%	47.08%	42.14%
Public Service Corporation Property Taxes	2.21%	1.59%	2.14%	1.87%	2.10%
General Personal Property Tax	12.95%	15.54%	16.88%	18.15%	7.89%
Mobile Homes Property Tax	0.07%	0.64%	0.53%	0.70%	0.44%
Machinery and Tools Tax	0.50%	0.97%	6.06%	0.06%	4.03%
Merchants' Capital Tax	1.01%	--	1.47%	0.30%	6.18%
Property Tax Penalties	0.84%	0.81%	0.69%	0.65%	0.47%
Property Tax Interest	0.30%	0.29%	0.25%	0.42%	0.13%
Sub-Total	58.98%	72.25%	60.45%	69.23%	63.38%
All Other Tax Revenue					
Local Sales and Use Taxes	5.91%	2.98%	11.56%	6.53%	11.45%
Consumers' Utility Taxes	5.18%	2.84%	1.23%	3.83%	2.40%
Business License Taxes	--	1.53%	--	0.0007%	--
Franchise License Taxes	0.60%	0.56%	0.06%	0.23%	0.19%
Motor Vehicle License Taxes	2.84%	2.09%	2.89%	2.22%	0.97%
Bank Stock Tax	0.48%	0.58%	--	0.30%	0.08%
Taxes on Recordation and Wills	0.37%	0.51%	0.67%	0.82%	0.63%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	--	--	0.04%	--	0.003%
Restaurant Food Tax	2.49%	--	--	--	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	1.10%	1.38%	3.23%	1.64%	0.15%
Other Non-Property Taxes	--	0.15%	0.01%	--	0.07%
Sub-Total	18.96%	12.61%	19.69%	15.57%	15.93%
Non-Tax Revenue					
Permits, Fees, and Licenses	1.08%	0.78%	0.65%	1.73%	0.39%
Fines and Forfeitures	2.05%	0.10%	0.27%	0.06%	0.17%
Charges for Services	13.57%	8.61%	12.99%	8.36%	11.57%
Investment of Funds	1.69%	2.29%	2.35%	2.33%	1.71%
Rental of Property	0.71%	0.54%	1.21%	0.96%	0.33%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Transfer Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	2.97%	2.83%	2.40%	1.76%	6.52%
Sub-Total	22.06%	15.14%	19.86%	15.21%	20.69%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

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Table 3.2

Percentage Distribution/¹
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FY 2001

[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Nelson County	New Kent County	Northampton County	Northumberland County	Nottoway County
Property Tax Revenue					
Real Property Tax	51.70%	48.27%	37.79%	51.14%	29.64%
Public Service Corporation Property Taxes	3.19%	3.48%	1.78%	1.57%	3.65%
General Personal Property Tax	10.24%	16.26%	15.16%	14.80%	13.96%
Mobile Homes Property Tax	0.26%	0.11%	0.19%	0.35%	0.26%
Machinery and Tools Tax	0.21%	0.04%	0.55%	1.38%	1.73%
Merchants' Capital Tax	--	--	0.62%	0.51%	--
Property Tax Penalties	0.67%	0.79%	0.37%	0.73%	0.94%
Property Tax Interest	0.54%	0.37%	0.54%	0.52%	0.54%
Sub-Total	66.82%	69.32%	56.99%	71.01%	50.73%
All Other Tax Revenue					
Local Sales and Use Taxes	4.60%	4.77%	8.20%	4.21%	9.06%
Consumers' Utility Taxes	2.85%	2.09%	4.32%	--	4.58%
Business License Taxes	0.16%	4.17%	0.44%	--	1.26%
Franchise License Taxes	0.32%	--	0.20%	0.75%	0.27%
Motor Vehicle License Taxes	1.75%	2.05%	1.55%	2.50%	1.47%
Bank Stock Tax	0.42%	--	--	0.94%	--
Taxes on Recordation and Wills	0.81%	0.75%	0.05%	0.56%	0.30%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	1.27%	--	0.70%	--	0.15%
Restaurant Food Tax	2.62%	--	--	--	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	1.45%	1.45%	--	0.78%	1.10%
Other Non-Property Taxes	--	--	--	--	0.11%
Sub-Total	16.25%	15.28%	15.47%	9.74%	18.31%
Non-Tax Revenue					
Permits, Fees, and Licenses	1.26%	1.62%	0.85%	0.99%	0.45%
Fines and Forfeitures	0.33%	0.61%	0.18%	0.05%	0.04%
Charges for Services	5.97%	2.96%	19.09%	14.02%	19.64%
Investment of Funds	3.29%	4.91%	2.92%	1.92%	5.81%
Rental of Property	0.02%	0.19%	0.06%	0.11%	1.62%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Transfer Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	6.07%	5.10%	4.44%	2.15%	3.40%
Sub-Total	16.93%	15.40%	27.54%	19.25%	30.96%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

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Table 3.2

Percentage Distribution/¹
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FY 2001

[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Orange County	Page County	Patrick County	Pittsylvania County	Powhatan County
Property Tax Revenue					
Real Property Tax	43.37%	36.92%	33.91%	35.51%	60.03%
Public Service Corporation Property Taxes	3.02%	2.58%	1.99%	3.78%	2.00%
General Personal Property Tax	12.32%	20.05%	11.02%	15.58%	11.89%
Mobile Homes Property Tax	0.20%	--	0.83%	1.51%	0.01%
Machinery and Tools Tax	5.48%	--	5.64%	4.82%	1.01%
Merchants' Capital Tax	0.51%	--	--	0.64%	--
Property Tax Penalties	0.86%	0.72%	0.39%	1.07%	0.79%
Property Tax Interest	0.30%	0.47%	0.55%	0.29%	0.44%
Sub-Total	66.08%	60.75%	54.32%	63.20%	76.16%
All Other Tax Revenue					
Local Sales and Use Taxes	5.91%	6.32%	5.45%	5.17%	3.29%
Consumers' Utility Taxes	3.70%	--	5.89%	5.16%	3.38%
Business License Taxes	--	1.00%	--	0.36%	0.22%
Franchise License Taxes	0.54%	--	0.46%	0.31%	0.54%
Motor Vehicle License Taxes	2.10%	1.78%	3.95%	4.32%	2.11%
Bank Stock Tax	0.12%	--	0.85%	0.05%	0.33%
Taxes on Recordation and Wills	0.60%	0.49%	0.35%	0.60%	0.49%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	0.11%	1.47%	--	--	--
Restaurant Food Tax	--	1.42%	--	--	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	1.36%	2.00%	1.97%	3.15%	1.24%
Other Non-Property Taxes	0.14%	0.11%	2.27%	0.21%	0.14%
Sub-Total	14.57%	14.59%	21.19%	19.33%	11.74%
Non-Tax Revenue					
Permits, Fees, and Licenses	1.19%	0.67%	0.38%	0.40%	3.53%
Fines and Forfeitures	0.01%	0.02%	0.13%	0.12%	0.21%
Charges for Services	13.59%	19.70%	18.42%	12.28%	4.87%
Investment of Funds	2.39%	1.54%	1.50%	3.33%	1.09%
Rental of Property	0.45%	0.20%	0.15%	0.36%	0.92%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Transfer Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	1.74%	2.53%	3.92%	0.98%	1.48%
Sub-Total	19.35%	24.66%	24.49%	17.47%	12.10%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

With respect to a given data column, the sum of the categorical percentages and/or the aggregate value of the sub-totals may vary slightly from the cumulative figure (i.e., 100%) because of statistical rounding.

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Table 3.2

Percentage Distribution/¹
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FY 2001

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Revenue Category	Prince Edward County	Prince George County	Prince William County	Pulaski County	Rappahannock County
Property Tax Revenue					
Real Property Tax	29.48%	41.65%	50.12%	28.67%	59.47%
Public Service Corporation Property Taxes	2.43%	2.34%	2.78%	2.04%	2.34%
General Personal Property Tax	12.96%	13.35%	9.05%	12.77%	10.08%
Mobile Homes Property Tax	0.50%	0.34%	0.02%	0.20%	0.004%
Machinery and Tools Tax	1.06%	0.47%	0.17%	9.00%	--
Merchants' Capital Tax	2.58%	--	--	1.33%	--
Property Tax Penalties	0.81%	0.48%	0.47%	0.49%	0.67%
Property Tax Interest	0.47%	0.27%	0.44%	0.41%	0.81%
Sub-Total	50.28%	58.91%	63.05%	54.88%	73.37%
All Other Tax Revenue					
Local Sales and Use Taxes	15.86%	4.22%	7.06%	7.83%	3.66%
Consumers' Utility Taxes	3.71%	3.28%	3.98%	3.90%	3.31%
Business License Taxes	--	2.00%	2.64%	--	--
Franchise License Taxes	0.47%	0.73%	0.21%	0.22%	0.50%
Motor Vehicle License Taxes	1.74%	2.03%	1.05%	1.62%	1.97%
Bank Stock Tax	--	0.31%	0.11%	0.08%	0.08%
Taxes on Recordation and Wills	0.42%	0.56%	0.63%	0.37%	0.80%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	--	0.89%	0.48%	0.65%	--
Restaurant Food Tax	--	2.17%	--	2.29%	1.48%
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	0.48%	1.33%	0.45%	0.37%	0.92%
Other Non-Property Taxes	--	0.21%	0.03%	0.61%	--
Sub-Total	22.68%	17.73%	16.63%	17.94%	12.71%
Non-Tax Revenue					
Permits, Fees, and Licenses	0.40%	1.79%	3.71%	0.52%	1.14%
Fines and Forfeitures	0.02%	0.98%	0.46%	0.15%	0.38%
Charges for Services	18.13%	11.06%	10.63%	21.99%	7.72%
Investment of Funds	3.87%	4.43%	4.12%	2.61%	2.13%
Rental of Property	2.58%	4.24%	0.19%	0.01%	0.08%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Transfer Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	2.04%	0.87%	1.20%	1.90%	2.46%
Sub-Total	27.04%	23.37%	20.31%	27.17%	13.91%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

With respect to a given data column, the sum of the categorical percentages and/or the aggregate value of the sub-totals may vary slightly from the cumulative figure (i.e., 100%) because of statistical rounding.

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FY 2001

[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Richmond County	Roanoke County	Rockbridge County	Rockingham County	Russell County
Property Tax Revenue					
Real Property Tax	26.76%	50.59%	33.39%	35.58%	26.94%
Public Service Corporation Property Taxes	3.21%	2.22%	2.44%	1.60%	7.68%
General Personal Property Tax	13.81%	11.01%	10.37%	11.76%	9.06%
Mobile Homes Property Tax	0.32%	0.07%	0.27%	0.40%	0.44%
Machinery and Tools Tax	0.07%	0.97%	2.14%	7.14%	5.83%
Merchants' Capital Tax	0.73%	--	--	1.10%	0.11%
Property Tax Penalties	0.53%	0.39%	0.93%	0.57%	0.43%
Property Tax Interest	0.31%	0.15%	0.36%	0.34%	0.83%
Sub-Total	45.75%	65.40%	49.91%	58.48%	51.32%
All Other Tax Revenue					
Local Sales and Use Taxes	15.74%	6.16%	7.70%	5.64%	6.96%
Consumers' Utility Taxes	--	4.42%	3.55%	2.43%	5.33%
Business License Taxes	--	4.05%	2.54%	--	--
Franchise License Taxes	--	1.89%	0.11%	0.44%	0.003%
Motor Vehicle License Taxes	2.22%	1.65%	1.83%	1.66%	1.68%
Bank Stock Tax	--	0.40%	0.43%	0.03%	0.18%
Taxes on Recordation and Wills	0.35%	0.73%	0.55%	0.47%	0.33%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	0.11%	--	--	--
Transient Occupancy Tax	--	0.54%	2.41%	0.12%	--
Restaurant Food Tax	--	2.49%	4.32%	--	--
Coal, Oil, and Gas Taxes	--	--	--	--	5.45%
E-911 Service Tax	1.40%	0.80%	0.76%	0.75%	0.002%
Other Non-Property Taxes	--	--	--	--	--
Sub-Total	19.71%	23.25%	24.21%	11.54%	19.93%
Non-Tax Revenue					
Permits, Fees, and Licenses	0.90%	0.64%	1.00%	0.84%	0.28%
Fines and Forfeitures	0.34%	0.55%	0.14%	0.29%	0.11%
Charges for Services	20.74%	6.64%	19.83%	14.56%	17.72%
Investment of Funds	2.25%	2.91%	1.28%	3.33%	2.91%
Rental of Property	2.35%	0.13%	0.51%	0.40%	0.01%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Transfer Payments	--	0.02%	0.14%	--	--
Miscellaneous Non-Tax Sources	7.96%	0.46%	2.98%	10.56%	7.73%
Sub-Total	34.54%	11.35%	25.88%	29.98%	28.75%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

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Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2001, Exhibits B and B-2 (as supplemented by county and city audit reports).

Staff, Commission on Local Government

Table 3.2

Percentage Distribution/¹
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Local Revenue by Category and Jurisdiction
for
Counties and Cities in Virginia
FY 2001

[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Scott County	Shenandoah County	Smyth County	Southampton County	Spotsylvania County
Property Tax Revenue					
Real Property Tax	41.64%	41.99%	30.48%	35.86%	49.13%
Public Service Corporation Property Taxes	3.80%	2.92%	2.99%	2.26%	2.09%
General Personal Property Tax	6.92%	13.76%	13.17%	16.81%	12.01%
Mobile Homes Property Tax	0.86%	0.06%	0.52%	0.41%	0.14%
Machinery and Tools Tax	0.74%	4.52%	4.98%	7.46%	0.87%
Merchants' Capital Tax	0.85%	0.70%	0.87%	0.90%	--
Property Tax Penalties	0.33%	0.87%	0.88%	0.98%	0.70%
Property Tax Interest	0.43%	0.34%	0.63%	0.43%	0.39%
Sub-Total	55.58%	65.17%	54.52%	65.11%	65.33%
All Other Tax Revenue					
Local Sales and Use Taxes	10.10%	7.90%	7.87%	2.25%	8.29%
Consumers' Utility Taxes	7.27%	3.63%	4.54%	5.65%	3.30%
Business License Taxes	--	--	--	0.73%	2.11%
Franchise License Taxes	0.59%	0.49%	0.91%	0.09%	0.74%
Motor Vehicle License Taxes	3.95%	2.11%	1.44%	2.15%	1.47%
Bank Stock Tax	0.06%	--	0.07%	--	0.18%
Taxes on Recordation and Wills	0.59%	0.52%	0.30%	0.45%	1.21%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	0.10%	0.44%	--	--	0.63%
Restaurant Food Tax	--	--	--	--	3.20%
Coal, Oil, and Gas Taxes	0.02%	--	--	--	--
E-911 Service Tax	0.45%	1.64%	1.45%	1.06%	0.67%
Other Non-Property Taxes	--	--	0.22%	--	0.06%
Sub-Total	23.13%	16.72%	16.80%	12.38%	21.86%
Non-Tax Revenue					
Permits, Fees, and Licenses	0.50%	1.05%	0.24%	0.61%	1.97%
Fines and Forfeitures	0.02%	0.12%	0.11%	2.18%	0.29%
Charges for Services	11.72%	11.98%	22.59%	9.47%	7.51%
Investment of Funds	2.02%	2.32%	3.45%	2.47%	1.45%
Rental of Property	2.65%	0.31%	0.77%	0.28%	0.91%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Transfer Payments	--	--	--	5.08%	--
Miscellaneous Non-Tax Sources	4.37%	2.32%	1.52%	2.42%	0.68%
Sub-Total	21.29%	18.10%	28.68%	22.51%	12.81%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

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Percentage Distribution/¹
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FY 2001

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Revenue Category	Stafford County	Surry County	Sussex County	Tazewell County	Warren County
Property Tax Revenue					
Real Property Tax	50.50%	18.44%	23.08%	29.35%	43.64%
Public Service Corporation Property Taxes	1.97%	64.15%	3.07%	2.00%	1.57%
General Personal Property Tax	9.93%	4.27%	14.58%	14.00%	14.71%
Mobile Homes Property Tax	0.16%	0.16%	0.53%	0.45%	0.06%
Machinery and Tools Tax	0.10%	--	5.79%	4.20%	1.61%
Merchants' Capital Tax	0.42%	--	0.63%	2.75%	--
Property Tax Penalties	0.53%	0.23%	0.78%	1.03%	0.74%
Property Tax Interest	0.45%	0.42%	0.22%	0.67%	0.60%
Sub-Total	64.06%	87.68%	48.67%	54.45%	62.94%
All Other Tax Revenue					
Local Sales and Use Taxes	4.83%	1.08%	3.57%	13.86%	5.38%
Consumers' Utility Taxes	3.99%	--	1.36%	2.71%	1.55%
Business License Taxes	--	0.29%	0.38%	--	3.00%
Franchise License Taxes	0.42%	--	0.01%	0.41%	--
Motor Vehicle License Taxes	1.35%	0.35%	1.44%	0.91%	1.25%
Bank Stock Tax	0.09%	--	0.04%	0.13%	--
Taxes on Recordation and Wills	1.23%	0.12%	0.22%	0.38%	0.76%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	0.63%	--	--	--	0.004%
Restaurant Food Tax	2.27%	--	--	--	--
Coal, Oil, and Gas Taxes	--	--	--	2.70%	--
E-911 Service Tax	1.11%	0.36%	1.19%	1.43%	0.68%
Other Non-Property Taxes	1.59%	0.05%	0.15%	--	0.11%
Sub-Total	17.52%	2.24%	8.36%	22.53%	12.74%
Non-Tax Revenue					
Permits, Fees, and Licenses	2.49%	0.13%	0.40%	0.92%	1.92%
Fines and Forfeitures	0.33%	0.08%	1.41%	0.38%	0.02%
Charges for Services	8.60%	4.78%	35.47%	13.94%	5.73%
Investment of Funds	1.66%	2.90%	1.96%	2.62%	3.40%
Rental of Property	0.08%	0.59%	0.56%	0.09%	0.48%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Transfer Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	5.25%	1.60%	3.15%	5.07%	12.77%
Sub-Total	18.42%	10.08%	42.96%	23.02%	24.32%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

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Staff, Commission on Local Government

Table 3.2

Percentage Distribution/¹
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Local Revenue by Category and Jurisdiction
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Counties and Cities in Virginia
FY 2001

[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Washington County	Westmoreland County	Wise County	Wythe County	York County
Property Tax Revenue					
Real Property Tax	35.76%	41.89%	19.95%	27.79%	43.62%
Public Service Corporation Property Taxes	1.96%	1.87%	1.50%	2.34%	4.98%
General Personal Property Tax	10.12%	11.40%	9.06%	11.12%	10.53%
Mobile Homes Property Tax	0.38%	0.34%	0.72%	0.62%	0.05%
Machinery and Tools Tax	7.19%	0.99%	8.03%	4.07%	1.83%
Merchants' Capital Tax	--	0.31%	2.43%	1.20%	0.23%
Property Tax Penalties	0.65%	0.82%	0.88%	0.38%	0.51%
Property Tax Interest	0.45%	0.43%	0.51%	0.51%	0.17%
Sub-Total	56.51%	58.05%	43.09%	48.04%	61.91%
All Other Tax Revenue					
Local Sales and Use Taxes	13.16%	3.88%	8.34%	9.30%	6.62%
Consumers' Utility Taxes	4.51%	--	3.21%	3.64%	0.11%
Business License Taxes	--	--	--	--	4.46%
Franchise License Taxes	0.96%	0.70%	1.25%	0.61%	0.64%
Motor Vehicle License Taxes	2.13%	2.63%	0.39%	1.44%	1.51%
Bank Stock Tax	0.08%	0.04%	--	0.06%	0.18%
Taxes on Recordation and Wills	0.50%	0.46%	0.22%	0.31%	0.79%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	0.08%	--	--	0.47%	2.51%
Restaurant Food Tax	--	--	--	2.08%	3.82%
Coal, Oil, and Gas Taxes	--	--	26.18%	--	--
E-911 Service Tax	0.65%	1.39%	0.88%	0.79%	1.05%
Other Non-Property Taxes	0.01%	--	--	--	0.04%
Sub-Total	22.06%	9.10%	40.47%	18.69%	21.73%
Non-Tax Revenue					
Permits, Fees, and Licenses	0.58%	1.23%	0.09%	0.53%	0.80%
Fines and Forfeitures	0.11%	0.15%	0.02%	2.36%	0.16%
Charges for Services	14.86%	22.86%	11.40%	22.15%	10.45%
Investment of Funds	2.85%	2.83%	3.16%	4.33%	2.74%
Rental of Property	0.90%	0.08%	0.35%	0.02%	1.23%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Transfer Payments	0.05%	--	--	--	--
Miscellaneous Non-Tax Sources	2.09%	5.70%	1.43%	3.87%	0.99%
Sub-Total	21.43%	32.85%	16.44%	33.27%	16.36%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

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Table 3.2

Percentage Distribution/¹
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Counties and Cities in Virginia
FY 2001

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Revenue Category	Alexandria City	Bedford City	Bristol City	Buena Vista City	Charlottesville City
Property Tax Revenue					
Real Property Tax	47.16%	27.36%	23.47%	27.98%	29.91%
Public Service Corporation Property Taxes	1.98%	1.18%	0.49%	1.51%	1.80%
General Personal Property Tax	11.19%	6.83%	2.81%	15.86%	5.46%
Mobile Homes Property Tax	--	--	0.09%	0.08%	0.01%
Machinery and Tools Tax	0.15%	5.04%	6.66%	1.36%	0.16%
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	0.49%	0.32%	0.21%	0.45%	0.31%
Property Tax Interest	0.15%	0.06%	0.24%	0.25%	0.16%
Sub-Total	61.14%	40.78%	33.97%	47.48%	37.82%
All Other Tax Revenue					
Local Sales and Use Taxes	6.68%	12.79%	12.42%	4.75%	9.74%
Consumers' Utility Taxes	5.15%	--	1.23%	6.87%	7.81%
Business License Taxes	6.69%	4.56%	4.34%	2.96%	4.94%
Franchise License Taxes	0.29%	0.35%	0.58%	0.79%	0.35%
Motor Vehicle License Taxes	0.72%	1.30%	0.75%	1.53%	0.59%
Bank Stock Tax	0.45%	1.34%	0.80%	0.64%	1.05%
Taxes on Recordation and Wills	0.48%	0.43%	0.52%	0.29%	0.21%
Tobacco Taxes	0.52%	2.04%	0.58%	--	0.44%
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	1.88%	0.75%	1.38%	0.23%	1.79%
Restaurant Food Tax	2.73%	5.43%	8.93%	2.25%	4.32%
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	0.30%	1.32%	0.62%	1.05%	0.47%
Other Non-Property Taxes	0.26%	--	--	0.80%	--
Sub-Total	26.16%	30.31%	32.15%	22.17%	31.71%
Non-Tax Revenue					
Permits, Fees, and Licenses	1.31%	0.28%	0.35%	0.27%	0.36%
Fines and Forfeitures	1.33%	0.47%	0.67%	0.40%	0.50%
Charges for Services	5.21%	16.43%	25.70%	22.16%	13.89%
Investment of Funds	2.78%	7.96%	1.07%	2.20%	3.01%
Rental of Property	0.77%	0.20%	0.61%	0.39%	0.36%
Payments in Lieu of Taxes from Enterprise Activities	--	--	1.27%	--	2.99%
Interlocal Transfer Payments	--	1.73%	--	--	7.41%
Miscellaneous Non-Tax Sources	1.31%	1.83%	4.21%	4.93%	1.96%
Sub-Total	12.71%	28.90%	33.89%	30.35%	30.47%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

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Percentage Distribution/¹
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Revenue Category	Chesapeake City	Clifton Forge City	Colonial Heights City	Covington City	Danville City
Property Tax Revenue					
Real Property Tax	44.63%	28.92%	35.77%	14.38%	24.23%
Public Service Corporation Property Taxes	3.28%	3.66%	0.71%	1.39%	0.86%
General Personal Property Tax	9.81%	7.50%	9.32%	5.47%	10.56%
Mobile Homes Property Tax	0.06%	0.01%	--	0.12%	0.07%
Machinery and Tools Tax	1.12%	0.16%	0.08%	35.30%	2.51%
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	0.58%	0.51%	0.21%	0.37%	0.56%
Property Tax Interest	0.23%	0.39%	0.31%	0.20%	0.30%
Sub-Total	59.70%	41.14%	46.40%	57.22%	39.09%
All Other Tax Revenue					
Local Sales and Use Taxes	8.57%	5.47%	17.39%	10.27%	13.60%
Consumers' Utility Taxes	5.40%	6.35%	4.10%	4.60%	2.63%
Business License Taxes	5.90%	3.56%	6.70%	4.79%	6.75%
Franchise License Taxes	0.65%	0.58%	0.19%	0.24%	3.22%
Motor Vehicle License Taxes	1.37%	1.42%	1.11%	0.69%	2.05%
Bank Stock Tax	0.25%	1.90%	0.55%	1.15%	1.67%
Taxes on Recordation and Wills	0.39%	0.21%	0.19%	0.19%	0.25%
Tobacco Taxes	0.99%	0.49%	--	--	--
Admission and Amusement Taxes	0.23%	--	--	--	--
Transient Occupancy Tax	0.66%	--	0.32%	0.03%	0.24%
Restaurant Food Tax	4.25%	3.18%	8.79%	3.12%	7.03%
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	0.85%	--	0.43%	0.14%	0.50%
Other Non-Property Taxes	0.19%	--	--	0.16%	0.07%
Sub-Total	29.67%	23.16%	39.76%	25.38%	38.01%
Non-Tax Revenue					
Permits, Fees, and Licenses	0.62%	0.19%	0.40%	0.14%	0.42%
Fines and Forfeitures	0.62%	0.37%	0.80%	0.11%	1.08%
Charges for Services	5.54%	13.19%	8.71%	13.43%	14.08%
Investment of Funds	1.88%	1.74%	2.30%	2.18%	4.45%
Rental of Property	1.10%	0.06%	0.14%	0.03%	0.80%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Transfer Payments	--	3.50%	--	--	--
Miscellaneous Non-Tax Sources	0.86%	16.65%	1.50%	1.52%	2.08%
Sub-Total	10.62%	35.70%	13.84%	17.40%	22.90%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

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Revenue Category	Emporia City	Fairfax City	Falls Church City	Franklin City	Fredericksburg City
Property Tax Revenue					
Real Property Tax	18.95%	38.70%	44.55%	25.60%	31.97%
Public Service Corporation Property Taxes	1.73%	2.07%	0.71%	0.78%	2.14%
General Personal Property Tax	9.21%	8.54%	10.39%	6.82%	7.92%
Mobile Homes Property Tax	--	--	--	3.53%	--
Machinery and Tools Tax	2.03%	0.12%	0.01%	0.14%	0.35%
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	0.29%	0.29%	0.21%	0.35%	0.24%
Property Tax Interest	0.12%	0.12%	0.07%	0.23%	0.06%
Sub-Total	32.34%	49.84%	55.94%	37.44%	42.69%
All Other Tax Revenue					
Local Sales and Use Taxes	13.44%	16.51%	10.94%	10.51%	17.76%
Consumers' Utility Taxes	5.08%	4.13%	3.86%	6.67%	5.06%
Business License Taxes	6.45%	11.86%	8.04%	4.42%	7.14%
Franchise License Taxes	0.39%	0.64%	0.50%	0.47%	0.35%
Motor Vehicle License Taxes	0.81%	0.77%	0.66%	1.18%	0.33%
Bank Stock Tax	1.09%	1.06%	0.46%	0.85%	0.54%
Taxes on Recordation and Wills	0.10%	0.23%	0.28%	0.19%	0.31%
Tobacco Taxes	--	1.07%	0.71%	1.56%	0.32%
Admission and Amusement Taxes	--	--	0.09%	--	0.30%
Transient Occupancy Tax	2.64%	0.94%	0.56%	0.84%	1.14%
Restaurant Food Tax	8.14%	3.01%	4.15%	4.12%	8.82%
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	0.42%	0.53%	0.47%	0.91%	0.39%
Other Non-Property Taxes	--	--	0.05%	--	--
Sub-Total	38.58%	40.76%	30.76%	31.74%	42.47%
Non-Tax Revenue					
Permits, Fees, and Licenses	0.39%	1.94%	0.84%	0.42%	0.71%
Fines and Forfeitures	8.45%	1.37%	0.95%	0.66%	0.73%
Charges for Services	13.43%	1.62%	6.51%	14.59%	10.05%
Investment of Funds	4.54%	1.73%	3.02%	1.19%	1.50%
Rental of Property	0.32%	1.81%	0.40%	0.46%	0.18%
Payments in Lieu of Taxes from Enterprise Activities	--	--	0.27%	0.53%	0.28%
Interlocal Transfer Payments	--	--	--	10.41%	--
Miscellaneous Non-Tax Sources	1.94%	0.94%	1.32%	2.56%	1.39%
Sub-Total	29.08%	9.40%	13.30%	30.82%	14.84%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

With respect to a given data column, the sum of the categorical percentages and/or the aggregate value of the sub-totals may vary slightly from the cumulative figure (i.e., 100%) because of statistical rounding.

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FY 2001

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Revenue Category	Galax City	Hampton City	Harrisonburg City	Hopewell City	Lexington City
Property Tax Revenue					
Real Property Tax	20.01%	37.28%	22.23%	28.45%	19.88%
Public Service Corporation Property Taxes	0.99%	1.86%	0.66%	2.59%	1.09%
General Personal Property Tax	2.50%	9.76%	8.63%	7.53%	5.33%
Mobile Homes Property Tax	0.15%	0.02%	0.02%	0.03%	0.02%
Machinery and Tools Tax	6.21%	0.90%	5.09%	21.68%	--
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	0.22%	0.56%	0.22%	0.50%	0.27%
Property Tax Interest	0.13%	0.21%	0.11%	0.31%	0.20%
Sub-Total	30.21%	50.59%	36.96%	61.11%	26.79%
All Other Tax Revenue					
Local Sales and Use Taxes	17.71%	6.51%	17.70%	5.24%	6.60%
Consumers' Utility Taxes	3.15%	5.64%	3.36%	4.23%	5.26%
Business License Taxes	6.61%	5.06%	9.24%	4.38%	4.41%
Franchise License Taxes	0.50%	0.78%	0.49%	0.44%	0.42%
Motor Vehicle License Taxes	0.83%	1.42%	1.01%	1.09%	0.49%
Bank Stock Tax	1.12%	0.21%	0.91%	0.34%	0.72%
Taxes on Recordation and Wills	0.25%	0.16%	0.37%	0.34%	0.29%
Tobacco Taxes	--	1.58%	--	--	--
Admission and Amusement Taxes	0.19%	0.56%	0.34%	--	--
Transient Occupancy Tax	--	0.92%	1.88%	0.76%	0.97%
Restaurant Food Tax	6.17%	4.89%	9.51%	3.11%	5.11%
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	0.52%	1.23%	1.05%	0.70%	0.49%
Other Non-Property Taxes	0.22%	0.14%	0.32%	--	0.13%
Sub-Total	37.26%	29.10%	46.17%	20.63%	24.88%
Non-Tax Revenue					
Permits, Fees, and Licenses	0.25%	0.52%	0.43%	0.26%	1.12%
Fines and Forfeitures	0.66%	0.54%	0.66%	0.41%	1.14%
Charges for Services	24.32%	14.80%	8.47%	13.29%	31.39%
Investment of Funds	6.07%	1.69%	3.56%	3.61%	5.05%
Rental of Property	0.14%	0.29%	0.30%	0.19%	0.22%
Payments in Lieu of Taxes from Enterprise Activities	--	--	1.32%	--	--
Interlocal Transfer Payments	--	--	--	--	8.44%
Miscellaneous Non-Tax Sources	1.09%	2.46%	2.11%	0.50%	0.97%
Sub-Total	32.53%	20.31%	16.86%	18.26%	48.32%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

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Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2001, Exhibits B and B-2 (as supplemented by county and city audit reports).

Staff, Commission on Local Government

Table 3.2

Percentage Distribution/¹
of
Local Revenue by Category and Jurisdiction
for
Counties and Cities in Virginia
FY 2001

[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Lynchburg City	Manassas City	Manassas Park City	Martinsville City	Newport News City
Property Tax Revenue					
Real Property Tax	25.48%	44.86%	45.76%	23.44%	35.80%
Public Service Corporation Property Taxes	1.85%	1.35%	1.34%	1.35%	1.90%
General Personal Property Tax	11.25%	8.05%	12.70%	5.98%	8.14%
Mobile Homes Property Tax	--	0.02%	--	--	0.10%
Machinery and Tools Tax	1.79%	9.16%	0.20%	4.52%	5.25%
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	0.60%	0.05%	0.45%	0.54%	0.54%
Property Tax Interest	--	0.30%	0.29%	0.36%	0.16%
Sub-Total	40.96%	63.79%	60.75%	36.19%	51.89%
All Other Tax Revenue					
Local Sales and Use Taxes	10.60%	8.14%	9.56%	9.61%	7.03%
Consumers' Utility Taxes	6.14%	2.63%	4.98%	6.06%	4.71%
Business License Taxes	4.17%	2.91%	3.63%	5.90%	4.51%
Franchise License Taxes	0.58%	0.49%	0.48%	0.58%	1.37%
Motor Vehicle License Taxes	1.13%	1.02%	1.54%	1.13%	1.34%
Bank Stock Tax	0.92%	0.46%	--	1.66%	0.32%
Taxes on Recordation and Wills	0.21%	0.25%	0.56%	0.28%	0.25%
Tobacco Taxes	0.56%	0.57%	0.86%	--	1.20%
Admission and Amusement Taxes	0.24%	--	--	--	0.21%
Transient Occupancy Tax	1.24%	0.22%	--	--	0.64%
Restaurant Food Tax	6.09%	2.94%	1.13%	4.13%	4.08%
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	0.97%	0.43%	0.45%	1.02%	1.08%
Other Non-Property Taxes	--	0.27%	0.08%	0.04%	0.12%
Sub-Total	32.86%	20.32%	23.27%	30.39%	26.87%
Non-Tax Revenue					
Permits, Fees, and Licenses	0.64%	1.27%	1.02%	0.08%	0.98%
Fines and Forfeitures	0.67%	1.11%	0.73%	0.98%	0.64%
Charges for Services	16.91%	8.03%	8.00%	23.63%	12.46%
Investment of Funds	2.53%	2.04%	2.91%	2.26%	1.94%
Rental of Property	0.66%	0.02%	0.13%	1.68%	3.55%
Payments in Lieu of Taxes from Enterprise Activities	1.49%	2.09%	--	1.09%	--
Interlocal Transfer Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	3.28%	1.33%	3.19%	3.68%	1.68%
Sub-Total	26.18%	15.89%	15.98%	33.41%	21.24%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

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Percentage Distribution/¹
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FY 2001

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Revenue Category	Norfolk City	Norton City	Petersburg City	Poquoson City	Portsmouth City
Property Tax Revenue					
Real Property Tax	32.60%	16.47%	36.42%	58.83%	35.68%
Public Service Corporation Property Taxes	2.76%	3.79%	3.26%	1.22%	2.87%
General Personal Property Tax	8.48%	3.58%	7.89%	10.68%	8.97%
Mobile Homes Property Tax	0.01%	0.26%	0.06%	0.13%	0.004%
Machinery and Tools Tax	1.92%	1.01%	5.03%	--	2.72%
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	0.24%	0.41%	0.78%	0.66%	1.69%
Property Tax Interest	0.47%	0.32%	0.54%	0.32%	0.07%
Sub-Total	46.48%	25.84%	53.97%	71.85%	52.00%
All Other Tax Revenue					
Local Sales and Use Taxes	7.62%	23.13%	8.49%	2.71%	4.04%
Consumers' Utility Taxes	11.66%	4.01%	9.66%	3.01%	10.48%
Business License Taxes	5.49%	11.34%	6.01%	2.21%	4.37%
Franchise License Taxes	1.09%	0.60%	--	0.54%	0.58%
Motor Vehicle License Taxes	1.07%	0.52%	1.77%	1.98%	1.61%
Bank Stock Tax	0.42%	0.59%	0.96%	0.16%	0.43%
Taxes on Recordation and Wills	0.21%	0.13%	0.01%	0.76%	0.56%
Tobacco Taxes	1.23%	0.0008%	0.41%	--	1.37%
Admission and Amusement Taxes	1.09%	--	0.10%	--	0.10%
Transient Occupancy Tax	1.30%	1.76%	0.58%	--	0.49%
Restaurant Food Tax	5.61%	9.71%	2.23%	1.83%	3.66%
Coal, Oil, and Gas Taxes	--	2.25%	--	--	--
E-911 Service Tax	0.98%	0.76%	0.83%	1.15%	1.39%
Other Non-Property Taxes	0.07%	--	--	--	0.04%
Sub-Total	37.83%	54.81%	31.07%	14.34%	29.12%
Non-Tax Revenue					
Permits, Fees, and Licenses	0.78%	0.04%	0.84%	0.78%	0.46%
Fines and Forfeitures	0.50%	1.60%	0.84%	0.18%	0.20%
Charges for Services	8.07%	10.66%	10.38%	9.86%	13.14%
Investment of Funds	1.39%	1.96%	0.66%	1.37%	1.29%
Rental of Property	1.41%	4.14%	0.70%	0.35%	0.98%
Payments in Lieu of Taxes from Enterprise Activities	0.99%	--	--	--	0.66%
Interlocal Transfer Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	2.55%	0.95%	1.53%	1.26%	2.14%
Sub-Total	15.68%	19.35%	14.96%	13.81%	18.88%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

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Percentage Distribution/¹
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FY 2001

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Revenue Category	Radford City	Richmond City	Roanoke City	Salem City	Staunton City
Property Tax Revenue					
Real Property Tax	25.30%	35.48%	32.36%	32.40%	32.27%
Public Service Corporation Property Taxes	1.13%	2.47%	2.83%	1.00%	2.00%
General Personal Property Tax	6.21%	6.71%	8.31%	13.81%	7.12%
Mobile Homes Property Tax	0.04%	0.01%	0.01%	--	0.004%
Machinery and Tools Tax	4.38%	4.65%	2.53%	5.93%	0.83%
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	0.49%	0.55%	0.42%	0.32%	0.60%
Property Tax Interest	0.21%	0.57%	0.28%	0.19%	0.14%
Sub-Total	37.75%	50.45%	46.74%	53.64%	42.96%
All Other Tax Revenue					
Local Sales and Use Taxes	5.60%	6.38%	12.17%	11.57%	11.67%
Consumers' Utility Taxes	6.17%	8.26%	8.70%	3.09%	5.08%
Business License Taxes	2.46%	5.55%	7.88%	8.02%	4.63%
Franchise License Taxes	0.73%	1.16%	1.07%	0.31%	0.33%
Motor Vehicle License Taxes	1.24%	0.87%	1.22%	0.65%	1.31%
Bank Stock Tax	0.96%	1.31%	1.07%	0.68%	0.79%
Taxes on Recordation and Wills	0.37%	0.02%	0.29%	0.39%	0.27%
Tobacco Taxes	--	--	0.97%	--	--
Admission and Amusement Taxes	--	0.36%	0.24%	0.36%	--
Transient Occupancy Tax	0.38%	0.27%	1.21%	0.89%	0.80%
Restaurant Food Tax	3.99%	3.41%	4.66%	4.37%	4.56%
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	0.44%	1.40%	0.80%	0.60%	1.59%
Other Non-Property Taxes	0.05%	0.02%	0.20%	0.12%	0.06%
Sub-Total	22.40%	29.02%	40.48%	31.04%	31.07%
Non-Tax Revenue					
Permits, Fees, and Licenses	0.14%	0.48%	0.62%	0.57%	0.38%
Fines and Forfeitures	0.77%	1.57%	0.56%	0.38%	0.27%
Charges for Services	17.80%	8.12%	8.73%	8.38%	19.04%
Investment of Funds	2.53%	0.15%	1.62%	2.30%	3.34%
Rental of Property	0.25%	0.29%	0.73%	0.59%	0.08%
Payments in Lieu of Taxes from Enterprise Activities	14.68%	4.14%	--	1.83%	1.27%
Interlocal Transfer Payments	1.20%	--	--	--	--
Miscellaneous Non-Tax Sources	2.47%	5.77%	0.51%	1.27%	1.59%
Sub-Total	39.85%	20.53%	12.78%	15.32%	25.97%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

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Table 3.2

Percentage Distribution/¹
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FY 2001

[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Suffolk City	Virginia Beach City	Waynesboro City	Williamsburg City	Winchester City
Property Tax Revenue					
Real Property Tax	43.10%	47.63%	27.78%	17.90%	24.85%
Public Service Corporation Property Taxes	2.38%	1.53%	2.68%	0.98%	0.92%
General Personal Property Tax	10.62%	6.60%	8.07%	1.88%	11.61%
Mobile Homes Property Tax	0.16%	0.04%	0.04%	0.01%	0.001%
Machinery and Tools Tax	1.75%	0.12%	14.08%	4.53%	3.50%
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	0.63%	0.45%	0.38%	0.22%	0.28%
Property Tax Interest	0.27%	0.17%	0.23%	0.07%	0.13%
Sub-Total	58.91%	56.54%	53.27%	25.59%	41.28%
All Other Tax Revenue					
Local Sales and Use Taxes	5.86%	7.04%	9.06%	14.23%	19.50%
Consumers' Utility Taxes	7.09%	6.04%	5.88%	1.51%	6.81%
Business License Taxes	4.06%	5.17%	4.96%	6.09%	10.44%
Franchise License Taxes	0.42%	0.72%	0.29%	0.83%	1.04%
Motor Vehicle License Taxes	1.52%	1.33%	1.11%	--	1.14%
Bank Stock Tax	0.33%	0.36%	0.58%	0.91%	0.95%
Taxes on Recordation and Wills	0.52%	0.01%	0.27%	0.40%	0.35%
Tobacco Taxes	1.27%	1.20%	0.44%	--	0.72%
Admission and Amusement Taxes	0.17%	0.65%	--	--	0.23%
Transient Occupancy Tax	0.23%	2.09%	0.70%	14.90%	1.05%
Restaurant Food Tax	2.82%	4.49%	3.90%	19.56%	6.39%
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	0.90%	1.10%	0.35%	0.43%	1.29%
Other Non-Property Taxes	--	--	0.12%	--	--
Sub-Total	25.19%	30.21%	27.66%	58.85%	49.90%
Non-Tax Revenue					
Permits, Fees, and Licenses	1.68%	0.68%	0.46%	1.02%	0.45%
Fines and Forfeitures	0.56%	0.76%	0.55%	0.97%	0.43%
Charges for Services	8.28%	8.07%	10.50%	4.56%	4.88%
Investment of Funds	3.36%	1.90%	5.35%	3.92%	1.37%
Rental of Property	0.61%	0.46%	0.62%	0.49%	0.26%
Payments in Lieu of Taxes from Enterprise Activities	--	0.004%	--	--	--
Interlocal Transfer Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	1.41%	1.37%	1.60%	4.60%	1.42%
Sub-Total	15.89%	13.25%	19.07%	15.56%	8.82%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

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